

**COMMONWEALTH OF VIRGINIA
SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2004**



EXECUTIVE SUMMARY

The results of our single audit of the Commonwealth of Virginia for the year ended June 30, 2004, are summarized below:

- We issued an unqualified opinion on the basic financial statements;
- We found certain matters that we consider reportable conditions, one of which we identified as a material weakness in internal control over financial reporting;
- We did not identify instances of noncompliance with selected provisions of applicable laws and regulations or other matters which could have a material effect on the basic financial statements;
- We did not identify material weaknesses in the internal control over major programs; however, we did find certain matters and instances of noncompliance with selected provisions of laws and regulations related to major programs required to be reported in accordance with OMB Circular A-133, Section .510(a); and
- We issued an unqualified opinion on the Commonwealth's compliance with requirements applicable to each major program.

Our audit findings are reported in the accompanying "Schedule of Findings and Questioned Costs."

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Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

March 21, 2005

The Honorable Mark R. Warner
Governor of Virginia
State Capitol
Richmond, Virginia

The Honorable Lacey E. Putney
Chairman, Joint Legislative Audit
and Review Commission
General Assembly Building
Richmond, Virginia

We are pleased to submit the statewide **Single Audit Report of the Commonwealth of Virginia**, for the fiscal year ended June 30, 2004.

The Single Audit Report for the Commonwealth of Virginia discloses the Commonwealth's compliance with requirements applicable to major federal financial assistance programs. The statewide Single Audit Report provides the General Assembly and agency management with a means to determine how internal controls affect federal funds and whether agencies are complying with federal laws and regulations.

I would like to express my appreciation to the many individuals whose efforts assisted in preparing this report. This report could not have been accomplished without the professionalism and dedication demonstrated by the staff within this Office. We would like to recognize the agency and institution management, and federal program and financial staffs for their cooperation and assistance in resolving single audit issues.

We believe this report represents a significant indication of the sound fiscal operations of federal funds in the Commonwealth. The report should greatly assist agency management in administering federal programs and enhance their dealings with federal agencies.

AUDITOR OF PUBLIC ACCOUNTS

NHW:whb
whb:190

INDEPENDENT AUDITOR'S REPORTS



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON THE AUDIT OF THE BASIC FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the basic financial statements of the Commonwealth of Virginia, as of and for the year ended June 30, 2004, and have issued our report thereon dated December 14, 2004. This report relates only to the Commonwealth and not to certain agencies and component units that were audited by other auditors discussed in Note 1-B of the "Notes to Financial Statements."

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commonwealth of Virginia's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Commonwealth's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. These reportable conditions are described in the accompanying "Schedule of Findings and Questioned Costs" as items 04-01 through 04-12.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 04-06 to be a material weakness.

We also noted other matters involving the internal control over financial reporting that we have reported to the management of the individual state agencies and institutions.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commonwealth of Virginia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards described in the "Schedule of Findings and Questioned Costs" as item 04-10. While we found no other matters required to be reported, we noted certain immaterial instances of noncompliance that we have reported to the management of the individual state agencies and institutions.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

AUDITOR OF PUBLIC ACCOUNTS
December 14, 2004



Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH

MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE

IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of the Commonwealth of Virginia with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2004. The Commonwealth's major federal programs are identified in the "Summary of Auditor's Results" section of the accompanying "Schedule of Findings and Questioned Costs." Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Commonwealth's management. Our responsibility is to express an opinion on the Commonwealth's compliance based on our audit. This report relates only to the Commonwealth and not to the agencies and component units discussed in Note 1 of the "Notes to the Schedule of Expenditures of Federal Awards."

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commonwealth's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Commonwealth's compliance with those requirements.

In our opinion, the Commonwealth of Virginia complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying "Schedule of Findings and Questioned Costs" as items 04-13 through 04-16.

Internal Control Over Compliance

The management of the Commonwealth is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Commonwealth's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Commonwealth's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. These reportable conditions are described in the accompanying "Schedule of Findings and Questioned Costs" as items 04-13 through 04-16.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

AUDITOR OF PUBLIC ACCOUNTS
March 21, 2005

**SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**

COMMONWEALTH OF VIRGINIA
SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2004

Financial Statements

| | |
|--|---------------------------|
| Type of auditor's report issued: | <u>Unqualified</u> |
| Internal control over financial reporting: | |
| Material weakness identified? | <u>Yes</u> |
| Reportable conditions identified not considered to be material weaknesses? | <u>Yes</u> |
| Noncompliance material to financial statements noted? | <u>No</u> |

Federal Awards

| | |
|--|-------------------|
| Internal Control over major programs: | |
| Material weakness identified? | <u>No</u> |
| Reportable conditions identified not considered to be material weaknesses? | <u>Yes</u> |

| | |
|---|---------------------------|
| Type of auditor's report issued on compliance for major programs: | <u>Unqualified</u> |
|---|---------------------------|

| | |
|---|-------------------|
| Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)? | <u>Yes</u> |
|---|-------------------|

The Commonwealth's major programs are as follows:

| CFDA Number(s) | Name of Federal Program or Cluster |
|---------------------------|---|
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children |
| 14.228 | Community Development Block Grants |
| 16.007 | State Domestic Preparedness Equipment Support Program |
| 17.225 | Unemployment Insurance |
| 17.245 | Trade Adjustment Assistance – Worker's |
| 20.401 | Port Security Grants |
| 20.509 | Formula Grants for Other Than Urbanized Areas |
| 21.999 | Jobs and Growth Tax Relief Reconciliation Act of 2002 |
| 83.544 | Public Assistance Grants |
| 84.367 | Improving Teacher Quality State Grants |

| CFDA Number(s) | Name of Federal Program or Cluster |
|--|---|
| 93.003 | Public Health and Social Services Emergency Fund |
| 93.283 | Center for Disease Control and Prevention – Investigations and Technical Assistance |
| 93.558 | Temporary Assistance for Needy Families |
| 93.917 | HIV Care Formula Grants |
| 97.050 | Federal Assistance to Individuals and Households – Other Needs |
| 10.551 10.561 | Food Stamp Cluster |
| 17.258 17.259 17.260 | Workforce Investment Act (WIA) Cluster |
| 20.205 23.003 | Highway Planning and Construction Cluster |
| 84.007 84.032 84.033 84.038 84.063 84.268 93.342 93.364 93.925 | Student Financial Assistance Cluster |
| 93.044 93.045 93.053 | Aging Cluster |
| 93.775 93.777 93.778 | Medicaid Cluster |
| 96.001 | Social Security – Disability Insurance Cluster |
| (Footnote 2A) | Research and Development Cluster |

Dollar threshold used to distinguish between

Type A programs: \$23,952,850

Type B programs: \$ 2,395,285

Commonwealth qualified as low-risk auditee? **No**

FINANCIAL STATEMENT FINDINGS

04-01 Improve Capital Asset Management and Reporting

Applicable to: Department of Transportation

General Information:

Transportation maintains and reports a majority of the Commonwealth's infrastructure, which consists of highways, bridges, tunnels, and right-of-way land, as well as a substantial portion of the Commonwealth's capital assets, including buildings and equipment. For fiscal year 2004, Transportation's infrastructure and other capital assets totaled \$12 billion, net of accumulated depreciation. Transportation reports financial information, including asset values and depreciation, related to all its capital assets for inclusion in the Commonwealth's Annual Financial Report (CAFR).

As a result of the recommendations in the fiscal year 2003 audit, Transportation began improving its capital asset internal controls and financial reporting processes. There has been a proactive attitude and an increase in accountability within Transportation to ensure accurate financial reporting of capital assets for fiscal year 2004.

Transportation has improved its capital asset and financial reporting processes; however, there are several areas that Transportation should continue to improve. Transportation should continue its establishment and definition of roles and responsibilities within the new Capital Asset and Inventory Control Division. This definition will help enhance communication between individuals, divisions, and districts, which still needs improvement specifically relating to the Asset Management Division. In addition, Transportation does not have a reconciliation process for reclassifying assets from one category to another. Transportation did not monitor asset acquisitions to ensure proper capitalization during fiscal year 2004. Although the Asset Management Division performed fuel and equipment inventories, the Capital Asset and Inventory Control Division did not include the Asset Management Division in its asset inventory efforts because Transportation has not yet defined the relationship between the two divisions.

Overall the adjustments made during this audit were minimal in comparison to the prior years. The net effect of all capital asset audit adjustments totaled \$1.7 million. This was a major improvement from the prior year.

Changes from the prior year:

Transportation hired a Financial Reporting Unit Manager within the Controller's Office to be responsible for the capital asset reporting function. In addition, Transportation is creating a Capital Asset and Inventory Control Division, which will exist directly under the Chief Financial Officer and hired district inventory managers to aid in implementing and executing the new policies and procedures. This Division became effective December 2004 with an Acting Division Administrator. Within this Division there will be three distinct areas: inventory, capital assets, and compliance. Due to its recent creation, the Division has established responsibility for some, but not all, statewide policies, methodologies, controls, and reporting of assets, but the Division is in the process of defining these functions.

We recommend the Capital Asset and Inventory Division have central oversight for each asset area, district, and central office with authoritative control. This oversight should include

monitoring, coordinating, and managing the inventory of Transportation's assets during the year as well as compiling financial reporting information at year end. Transportation should continue to define the responsibilities and functions of the Capital Asset and Inventory Division.

Issues:

During the fiscal year 2003 audit, we noted the Asset Management Division did not properly capitalize fuel terminals. In response to this finding in fiscal year 2004, Transportation determined that it had improperly recorded its fuel facilities on the Fixed Asset Accounting and Control System (FAACS) by including the building and the fuel equipment all in one asset. In order to separate the costs between the building and the equipment, the Capital Outlay Division deleted these assets from FAACS and added the fuel canopies as "new assets" to FAACS. Transportation also added the equipment portion of the fuel facilities, including terminals, dispensers, underground storage tanks, and automatic gauging systems to the major equipment database. The assets involved in this process totaled approximately \$24 million.

The process the Capital Outlay and Asset Management Divisions used to record these assets did not provide an adequate audit trail. Although the Asset Management Division instructed the district on how to make these changes, the Districts did not use consistent salvage values for similar assets. The differences, resulting from the inconsistent data, are immaterial for financial reporting purposes. However, Transportation should review these assets, determine the appropriate useful lives, and adjust the database as needed.

As a result of a complete inventory of buildings and improvements, Capital Outlay deleted and added "new assets" for older buildings as well as those that had renovations or improvements. Transportation improperly included these changes as new acquisitions rather than prior period adjustments for financial reporting purposes. This error and the errors from the reclassification of the fuel terminals above resulted in a \$2.6 million audit adjustment.

The Commonwealth Accounting Policies and Procedures (CAPP) manual directs agencies not to delete assets from FAACS because it eliminates the audit trail. Transportation should complete a full reconciliation of all differences within FAACS for fiscal year 2003 and 2004 to determine the most appropriate way to report the assets.

Capital Acquisitions

Transportation did not monitor asset acquisitions to ensure proper capitalization prior to June 2004. We found that Transportation did not capitalize 14 percent of asset purchases tested. This is due to the divisions not knowing into "which asset system" they should record the assets. Transportation also does not have documented policies and procedures for purchasing and capitalizing electronic or data processing equipment to distinguish between Transportation and Virginia Information Technology Agency owned assets. Transportation began monitoring potential asset purchases in June 2004; however, we were unable to determine the effectiveness of this procedure given the short time it was in effect during the fiscal year under audit. The new Capital Asset and Inventory Control Division should continue monitoring asset acquisitions and develop policies for electronic and data processing equipment.

The fiscal year 2003 audit noted that Transportation needed to develop a method to capture and capitalize the cost of improvements other than buildings for existing assets so that they can capitalize this information by 2006 to comply with Governmental Accounting Standards Board Statement No. 34. Transportation began developing a process to capitalize these costs; however, as

of the end of our audit, this methodology was not available for review. Transportation should finalize this methodology so that it is available for audit and review before for fiscal year 2006 financial reporting.

Equipment Management System (EMS)

Transportation records and tracks the different categories of capital assets using several different systems and an Access database. Transportation's use of multiple systems and schedules makes tracking capital assets difficult. One of these multiple systems is the Equipment Management System (EMS) used by the Asset Management Division. Transportation originally developed EMS as an equipment asset maintenance and management system. EMS is an old system and Transportation cannot easily query information out of the system. As reported during the fiscal year 2003 audit, Transportation experienced difficulty implementing financial reporting changes due to the system constraints.

During fiscal year 2004, the Financial Reporting Unit Manager reviewed EMS to improve the quality of the information maintained in the system for financial reporting purposes. As a result, Transportation was able to evaluate and modify EMS so that it could calculate depreciation for the assets and provide the users with a more efficient method of obtaining capital asset information from the system. However, we recommend Transportation should continue to evaluate EMS and consider implementing a new asset management system. Transportation should consider incorporating all of its other capital asset systems into a new system.

Asset Inventory Counts

Transportation completed a comprehensive inventory of all asset categories during fiscal year 2004. During this process, Transportation emphasized the importance of performing and certifying asset inventories. Central Office coordinated and developed an inventory certification process for major equipment, buildings, infrastructure, and data processing equipment. However, the Capital Asset and Inventory Control Division did not include the Asset Management Division in its asset inventory efforts because Transportation has not yet defined the relationship between the two divisions. Not coordinating the scheduling of asset inventory counts among these asset areas can result in inefficiencies in the districts.

We recommend the Capital Asset and Inventory Division coordinate the asset inventory efforts for all asset categories to meet the Commonwealth's accounting policy requirement of having inventory counts every two years.

Other Adjustments

Transportation's internal audit performed a review of infrastructure and found that Transportation had not adjusted for highway and road abandonments and discontinuances when capitalizing infrastructure each year. Abandonments and discontinuances represent roadways removed from state service or turned over to the locality. Since the abandoned and discontinued highways and roads are old roads and fully depreciated, there is no effect on the Commonwealth's financial statements. Transportation has identified all discontinuances associated with the primary roadway system but still needs to adjust the infrastructure amounts for 2006.

Management Plan for Corrective Action:

Our corrective action plan includes the following actions:

- 1. Define roles and responsibilities of the Capital Assets and Inventory Control Division.*
- 2. Develop an action plan to include assets currently controlled by the Asset Management Division under the oversight and direction of the Capital Assets and Inventory Control Division.*
- 3. Review the equipment portion of fuel facilities and their appropriate useful lives and salvage values.*
- 4. Perform reconciliation of differences within FAACS for FY 2003 and 2004.*
- 5. Review and refine as necessary the methodology for monitoring asset acquisitions.*
- 6. Document and refine procedures for capitalizing electronic or data processing equipment to distinguish between VDOT and VITA owned assets.*

Responsible Position: Director of Capital Assets and Inventory Control Division

Estimated Completion Date: June 1, 2005

- 7. Finalize the methodology for capturing and capitalizing the cost of improvements other than buildings for existing assets.*
- 8. Evaluate current systems for reporting assets, including EMS, and consider incorporating all capital assets into a new system.*

Responsible Position: Director of Capital Assets and Inventory Control Division

Estimated Completion Date: June 15, 2005

- 9. Adjust infrastructure amounts, starting with FY2005, for primary roadway discontinuances and abandonments.*

Responsible Position: Controller

Estimated Completion Date: July 31, 2005

Financial Reporting

04-02 Strengthen Internal Controls in the Budgeting and Accounting Support Functions

Applicable to: Department of Rail and Public Transportation

In order to meet the increasing demands for service, react to budget reductions, and minimize administrative costs, management must consider the nature and design of support services. The Department of Rail and Public Transportation (DRPT) is a relatively small agency with 44 authorized positions; however, these individuals had responsibility over appropriations of \$154 million in fiscal year 2004, and their budgeted appropriations will increase by fiscal year 2006 to \$260 million, a 68 percent increase.

Our review of DRPT's processes identified internal control weaknesses in the budgeting and accounting support functions. Over the past year, DRPT lost several key support personnel, including the Controller. Management is in the process of filling these positions and determining the level of staffing needed to support agency operations.

We recommend DRPT management consider partnering with another larger or several smaller agencies to obtain support services. Maintaining internal controls and knowledgeable and experienced staff, and ensuring the continuation of operation is difficult when staffing levels are low. Additionally, having in-house staff is not always cost ineffective, but represents a burden on management to continuously train and oversee these functions. This diverts resources from the agency's primary service delivery functions, grants management, and budgeting.

Over the past several years, a number of agencies similar in size to DRPT, including the Governor's Office, have moved to sharing administrative support functions. These functions include accounting, payroll, purchasing, and some personnel functions, which allows the agency to concentrate on its primary mission.

In our opinion, DRPT management should pursue the option of sharing support functions with another agency or agencies rather than incurring the cost of hiring, training, and internally managing all of these functions. Not following this option, we believe, will require management to conduct an extensive review of its internal control systems and overall support activities. We do not believe that solely replacing the Controller will provide the appropriate level of expertise and knowledge to assist an agency of this complexity. Rather, sharing support resources will give management greater flexibility and allow the agency to focus on grants management and budgeting.

Management Plan for Corrective Action:

The Department of Rail and Public Transportation (DRPT) values the efforts of the APA and welcomes its comments concerning the operations of the agency. We share the same goals with respect to the agency's finances, and look forward to working with you into the future.

Your review finding matches to the preliminary findings of our internal review of the processes in the accounting and budgeting areas. Since our review uncovered some controls that needed to be strengthened, we have begun an in-depth evaluation of the control environment in the accounting and budgeting areas. As this process must be performed in conjunction with the day-to-day financial operations and due to the uncertainty of the nature and extent of the possible findings, the estimated completion dates extend through the first quarter of fiscal year 2006.

Our corrective action plan includes the following actions:

- 1. Perform an in-depth evaluation of the internal control structure in the accounting and budgeting section within DRPT. Document any deficiencies.*
- 2. Implement corrective action for identified internal control deficiencies.*

Responsible Position: Chief Financial Officer

Estimated Completion Date: May 15, 2005

- 3. Document the controls through updated policies and procedures.*

Responsible Position: Chief Financial Officer

Estimated Completion Date: September 30, 2005

- 4. Ensure that the staff understand the agency's objectives and how the internal controls assist management in meeting those objectives.*

Responsible Position: Chief Financial Officer

Estimated Completion Date: ongoing

04-03 Improve Voucher Documentation and Follow Department Policies and Procedures

Applicable to: Department of Social Services

The Department's Division of Finance had inadequate supporting documentation or did not follow established policies for 6 out of 25 selected payment vouchers and five out of ten selected contracts. We found the following:

- A missing requisition from a payment voucher;
- A payment voucher had a missing receiving report and two others had incomplete receiving reports. In addition, the same individual both ordered and received the goods for a purchase;
- Two payment vouchers had missing or inadequate supporting information;
- The Department ordered goods from a vendor before preparing a purchase order; and
- Two miscoded entries in FAAS.

Furthermore, the Department could not provide a copy of the contract administration letter for five out of ten selected contracts. Without proper identification of the contract administrator and

applicable responsibilities, the Department may not be adequately monitoring contracts and could make payment for services outside the scope of the contract.

The Department should maintain adequate supporting documentation to accompany vouchers and adhere to all applicable regulations. The Department should use the receiving function on the FAAS system to avoid missing receiving reports. The Department should also adhere to all contract and procurement guidelines including designating a contract administrator and maintaining a copy designation letter.

Management Plan for Corrective Action:

Despite all efforts to the contrary, documentation (i.e., human) errors do occur in an environment where approximately 24,000 vouchers are processed annually. We do not, however, concur with the voucher error statistics cited by the auditor. For example, the allegedly missing requisition was not missing; it was in paper form; two receiving reports cited as incomplete contained all proper information for processing; and one unsupported voucher was attributable to vendor problems with the state procurement system (i.e., the one percent eVA fee). Valid errors were corrected during the audit to the extent possible. We believe our internal controls for processing payment vouchers are solid and adequate.

Regarding the unlocated contract administrator letters, we believe these letters were completed as required but were not retained. Effective July 2004, a copy of the letter sent to the assigned contract manager is maintained in the applicable contract file and in a centralized electronic file, both in the Office of General Services.

Responsible Position: David Mitchell, Chief Financial Officer

Estimated Completion Date: Completed July 2004.

DATA PROCESSING CONTROLS

Access Controls

04-04 Remove Unnecessary RIMS User Access Timely

Applicable to: Virginia Retirement System

We found fourteen users who have inappropriate access to the Retirement Information Management System (RIMS). Two of these users should have no access to RIMS while the other twelve users have inappropriate access to critical functions such as changing social security numbers and bank routing numbers.

Inappropriate access has resulted from supervisors granting temporary elevated access to employees to help meet staff shortfalls and then not downgrading access when the problem is resolved. Additionally this occurs when an employee changes duties or function within an area, but they are allowed to keep their old access levels. As a result, users have access to functions that are not essential or may be incompatible to their job responsibilities, compromising internal controls.

We recommend that the Virginia Retirement System change their policy to require supervisors to tell the RIMS Security Manager if the change in access is temporary or permanent. The Security Manager should track all temporary change requests, and supervisors should tell the Security Manager of changes. The Security Manager should periodically review job duties or other assignment to determine if access is appropriate.

Management Plan for Corrective Action:

We have reviewed each of the situations cited above. We noted that 6 of the instances noted had been corrected during the VRS semi-annual security review but which should have been corrected earlier, 1 instance where access appeared to be inappropriate but which was for inquiry only, 2 instances where the access appeared to be unnecessary but which were in place to provide a back-up for the primary user, and 5 instances where the security was inappropriate but which were corrected by VRS after being identified during the auditor's review.

The above recommendation is addressed in existing policies and procedures for the agency as set forth in the VRS Information Technology Security Policy, Section 2.5 – Changes in Job Functions and Sections 2.5.1 – Job Function Change Procedures. In this policy, both staff and their applicable VRS management are responsible for timely changes in access due to job function changes. In addition, as part of the agency's active security awareness program, all staff and management are sent an e-mail reminder each month that access changes must occur timely as job functions change. Given this, VRS management will address this recommendation individually with the staff and management involved.

Responsible Position: Timothy Bass, Chief Technology Officer

Estimated Completion Date: November 12, 2004

04-05 Create Policy regarding Separated Employee Access to Critical Systems

Applicable to: Department of Health

The Department of Health (VDH) has failed to remove separated employee access from its critical systems. This is in direct violation of VDH's Computer Access Security policy that states, "Each Departmental Unit is responsible for notifying the appropriate SSO when an employee who has computer access (logon) is terminating." Through testwork, it was determined that 20 separated employees still have access to one or more of VDH's critical systems. Below is a description of the separated employee access findings:

- 15 separated employees with WICNet access
- 3 out of the 15 above also have WebVision access
- 3 additional separated employee with WebVision access
- 1 additional separated employee with F&A access
- 1 additional separated employee with CARS access

Per policy, the departmental directors/supervisors have failed to notify the SSOs when an employee has separated from the agency or the employees' access was not removed in a timely manner. The failure to remove a user's access could compromise the system's or data's integrity.

We recommend that VDH update its Computer Access Security policy to detail the process of removing separated employee access. The policy should include detailed procedures for the Districts' Supervisors/Managers, Human Resources personnel, and the agency SSO(s) to follow. The policy should list responsibilities and procedures for each party to follow to ensure that access is terminated immediately. In addition, VDH should implement a monitoring and verification strategy that confirms the policy's compliance.

Management Plan for Correction Action:

We do not concur that the failure to remove access as noted by the APA compromises the systems or the data integrity:

We acknowledge that because of the number and disparate types of systems that VDH system users have access to and the number of business units that control access to applications, ensuring that separating employees are removed from all systems promptly proves to be an extremely challenging task.

Therefore VDH has put in place policies (ITRM- Computer Access Security section) and mechanisms (HR-14 Separating Employee Action Form) that require supervisory personnel to notify the appropriate areas including IT when employees leave the agency. In spite of these policies, procedures and mechanisms, exceptions can be found where this information is not always promptly communicated to the correct areas or personnel. For example, 18 of the 20 instances that the APA notes in its report represent instances where Health District supervisor personnel failed to remember applications where user access and removal is granted locally, and failed to notify their own local site security officers.

As we continue to improve our security stance in this area, VDH believes that we have nullified the above mentioned vulnerability by adhering to the National Institute of Standards and Technology (NIST), International Information Systems Security Certification Consortium (ISC) 2 and others recommended "Best Practices" strategy of "Defense in Depth."

VDH has for years employed this strategy which practices a "layered defense" in its security stance. In practical application as it applies to separating employees, this means that as soon as central office IS security is informed of a separating employee their remote access to the VDH network whether via PPP dialup or VPN is removed. (Layer 1). At this point a former employee has no more access to the VDH network than anyone visiting a VDH office who might want to do harm to the network.

Per VDH security policy (ITRM – Computer Access Security and Data Security sections) VDH PCs that have network access are not readily accessible to the public. (Layer 2)

In addition they are required to be protected from unauthorized access by being logged off when not in use or password screensaver protected when they are on the network and not occupied. (Layer 3.) To date VDH has not suffered any instances where these layers of defense have been breached.

Additional measures we plan to take to improve our separating employee notification process include:

- 1. A reminder from the Commissioner's Office to all District Directors and Office managers emphasizing the importance of promptly notifying their local Site Security Officers when employees separate.*

2. *An update to Separating Employee Action form to include the same reminder to the supervising employee, a requirement for the listing of applications for which the separating employee has access and a listing of the appropriate areas or personnel to which the form is to be sent depending on the listed applications.*

Responsible Position: Jim Burns, M.D., Chief Information Officer

Estimated Completion Date: March 1, 2005

04-06 Properly Manage and Maintain Access to Information Systems

Applicable to: Department of Social Services

The Department provides central statewide oversight for policies and procedures to the 120 locally-operated social service agencies. In support of the locally-operated social service agencies, the Department has a number of central systems for determining and providing benefits. These central systems operate in diverse environments and include everything from mainframe applications to web-enabled systems.

Both the Department's oversight of the local social service agencies and the fragmented approach to system development has created some significant security issues over access to the systems and their data. Currently, the Department controls access to its systems at two levels. The Department's Information Security Unit creates, changes, and deletes access for some of the Department's systems, and other individual divisions have their own security officers. Management of each local social service agency determines what systems and level of access individual employees should have to the Department's systems. This level of access determines what functions an individual can perform when they get into the system. Controlling access is the equivalent of determining who has access to the cash drawer or the safe.

The Department has no automated centralized records of who has access to systems and at what level. This lack of information hinders their ability to safeguard the Department's assets, as was the case with the investigation regarding employees who had improperly applied for emergency food stamps.

Additionally, the Department does not have adequate policies regarding computer system accesses with local social service agencies. Many of these agencies also had individuals who improperly applied for emergency food stamps and had access to the Department's systems. Until receiving notification of system access concerns from the local agency, the Central Office staff does not involve itself with these matters.

We recognize that the cost of addressing these issues could be cost prohibitive and that an ideal solution should come from the Department's overall strategy to replace its systems. However, there are clearly some actions that the Department could undertake in the interim to strengthen controls and provide the groundwork for the long term solution.

We believe that the Department could begin developing a personal computer based database of employees and their access. The essential information for this database could come from the data provided us in conducting our review. The Security Unit could use the access form as a data entry

tool to update the database. Over time, the Security Unit could also use the database to review and verify access.

Management Plan for Corrective Action:

System security is one of the Department's top priorities and is always, without exception, treated as such. While we agree that there is no consolidated record of system access by employee, there are records of employee access by system and these records are used to adjust system access when employees terminate or change responsibilities. In addition, the user access for every state and local employee is reviewed semiannually for propriety of access and level of access. The propriety of access authority is then certified in writing by the applicable security officer and every certification is accounted for by location. The Department uses open standard authentication for all web-developed applications and this provides the ability to see a user's access privileges across the various systems they access.

Although the Department has and will continue to consider the centralized personal computer database recommended by the auditor, we have significant concerns with timeliness and accuracy issues (i.e., access changes made in the field [by security officers in 150 locations for DSS' 13 systems] would not be recorded simultaneously in the database). The Department will explore other approaches as necessary to enhance our security in this area.

The conditions which allowed a part-time employee to create vendors and recipients and authorize payments was detected internally and corrected in October 2004. The auditor's statement that the absence of centralized access records by employee hindered the Department's ability to safeguard assets in the Food Stamp Disaster is misleading. The challenges in the Food Stamp Disaster were not attributable to the lack of centralized system access records but to USDA's relaxed policies for eligibility verification which was, in turn, aggravated by the nature and magnitude of the disaster.

The auditor's statement that "the Department does not receive notice when a local employee, P-14 or contract employee terminates, resigns or dies" is inaccurate. Although the Department does not, as the auditor indicates, receive this information from local agencies, it does receive, and act on, notifications for contract and P-14 employees. Regarding the ten terminated employees whose access was not terminated timely, the agency believes, and provided evidence to the auditors, that the access of these employees was fully eliminated within two days of termination in accordance with agency policy. Had these employees been leaving under undesirable circumstances, the access would have been terminated immediately.

The Department acknowledges that improvements in local agency computer system access would be beneficial. As such, the 2005 Information Security Memorandum of Agreement (between DSS and the local social service agencies) will be accompanied by a letter from the DSS Commissioner which emphasizes: (a) that the roles and responsibilities of the local security officers are critical to the overall security of DSS' Information Systems; (b) that security officers are responsible and accountable for promptly reporting security policy violations to the DSS security manager; and (c) that security officers have the authority to implement and act on security policies in their respective offices. The Department will also reinforce these issues in its mandated annual security officer training and recommend that the local CPAs review access terminations during the annual audits of the localities.

The Department would also point out that both the DSS Security Unit and Audit Services are involved in all system development activities at DSS to ensure inclusion of security, integrity and availability.

Responsible Position: Harry Sutton, Information Systems Director

Auditor's Response: The agency's response does not address the issues.

Information System Policies and Procedures

04-07 Modify and Adhere to Existing UNIX Policies

Applicable to: Department of Taxation

Taxation has not applied security patches to any of their servers for quite some time because of the development of the Advantage Revenue System. Taxation's UNIX security policies and procedures require operators to document deviations in set up and maintenance requirements; however, we could not locate any written exceptions related to the installation of patches. Failure to follow established policies and procedures increases the risk of loss of critical and confidential data and system failure. Taxation should document deviations from established policies and procedures.

Additionally, Taxation has removed from their policies and procedures a requirement to periodically review world writable files and directories on all UNIX systems. World writable files allow anyone with access to the system to alter the files. At the time of the audit, Taxation had not reviewed these database files and directories. Without a review of these files and directories, the security risk to Taxation's system and data cannot be determined. Taxation should add back a removed procedure from a prior version of their UNIX security policies and procedures that called for an automated periodic review of world writable files and directories on all UNIX systems.

Management Plan for Corrective Action:

TAX agrees that the UNIX policies and procedures were not being fully adhered to regarding security patches being current and that written exceptions were not developed for discrepancies with the UNIX policies and procedures at the time of APA's review. It should be noted that security patches have been applied since that time and continue to be applied on a regular basis. TAX has drafted a detailed patch management strategy for all TAX systems going forward.

TAX agrees that a periodic review of world writable files and directories on all UNIX systems, shown in a prior version of TAX's UNIX policies and procedures, should be added to the current version and that this is a necessary control in order to prevent system compromise. With the reestablishment of these policies and procedures, TAX has already begun performing quarterly reviews of world writeable files and directories on all UNIX systems. While not in APA's comment, it should be noted that while the frequency of the review was not in accordance with the referenced policies and procedures, UNIX Security Administrators were performing periodic reviews of world writable files as part of their normal systems monitoring role.

Responsible Person: Craig Drain, Manager, IT Risk Management

Estimated Completion Date: ongoing

04-08 Ensure Compliance with COV ITRM Standard SEC 2001-01.1

Applicable to: Department of Transportation

The Virginia Department of Transportation (Transportation) has not reviewed and updated the agency's risk assessment and business impact analysis in accordance with the Commonwealth of Virginia's Information Technology Policy SEC 2001-01.1. This policy states that agencies should review and update the business impact analysis and risk assessment as needed, but at minimum, the agency must do a review and update every three years or when they have a significant change in critical systems. The agency has not performed these actions since March 2001.

During the past year, Transportation transitioned their information systems to the Virginia Information Technologies Agency (VITA). Transportation has encountered common misunderstandings as to who has responsibilities for their information systems and security during and after the transition. Agency management for both VITA and Transportation still have areas of uncertainty about their comprehensive responsibilities. Transportation must work with VITA to establish written policies that define the detailed duties and responsibilities of each party. The two agencies should develop a comprehensive best practice model and establish an agreement that addresses each one of those practices.

Currently, Transportation has the responsibility to maintain and update the risk assessment and business impact analysis. However, the agency has shifted a large number of their knowledgeable personnel to VITA during the transition process. Transportation has produced a Continuity of Operations Plan (COOP), which provides some coverage in the area of risk assessment, but this does not address the business impact analysis.

Transportation must review and update the agency's risk assessment and business impact analysis to identify all aspects of the business that are confidential and critical to the agency and help identify and evaluate the potential security threats and risks that are associated to resources new to the business since March 2001. Performing these procedures will help determine if current safeguards are relevant and adequate, and then update them accordingly.

Management Plan for Corrective Action:

VDOT Security Officer will work with VDOT IT Applications Director and VITA to ensure that the requirements of SEC 2001-01.1 are incorporated into the VDOT Continuity of Operations Plan.

Responsible Position: Steve Mondul, Director of Security and Emergency Management Division

Estimated Completion Date: October 1, 2005

04-09 Improve Policies and Procedures for Security Controls on the PeopleSoft/FMSII and UNIX Systems

Applicable to: Department of Transportation

Transportation has general written policies and procedures for maintaining security controls on the various systems in use at Transportation; however, the policy does not specifically address the PeopleSoft/FMSII and UNIX systems.

A review of general IT controls revealed that there are several administrative functions, both performed and unperformed, that are not documented in the current IT policy. Transportation should develop a policy that includes specifications for maintaining security controls for these systems.

These documented policies and procedures would allow Transportation to maintain proper administration of their systems. Specific policies and procedures provide direction on establishing what controls management deems necessary and therefore, what restrictions to impose for the system. Failure to implement proper policies and procedures could lead to improper controls placed on the system and allow for unauthorized access, placing the integrity and completeness of the data stored on the system at risk.

We recommend that Transportation implement specific policies for the proper administration of these systems as soon as possible and follow these procedures for maintaining security of the systems. This is especially important at Transportation, given the enormous amount of activity dependent on these systems.

Management Plan for Corrective Action:

Review existing written policies and procedures related to FMS II and UNIX systems to ensure adequate controls are in place and responsibilities are clearly defined.

*Responsible Positions: Murali Rao, Director of Information Technology Applications Division
Stacy McCracken, Controller*

Estimated Completion Date: July 1, 2005

04-10 Update COOP Plan

Applicable to: Department of Health

The Virginia Department of Health lacks an updated and complete version of its Continuity of Operations Plan (COOP). An incomplete COOP plan does not comply with the COV ITRM Standard SEC2001-01.1. While reviewing the plan, it was noted that portions of the agency's Disaster Recovery and Risk Assessment plans were incomplete, resulting in violation of the first attribute (Business Analysis and Risk Assessment) of the COV ITRM Standard SEC2001-01.1. Some of the following sections of the Disaster Recovery Plan were incomplete: Application Descriptions & Procedures, Disaster Notification List, Vendor Contact Information, and Backup-procedures. An incomplete COOP plan could result in the inability to recover critical systems or data in the event of a disaster. Without an updated Disaster Recovery Plan, the incorrect procedures could be followed by the agency during a critical response time.

We recommend that the Office of Information Management (OIM) update and fully document its COOP Plan. In addition to the sections listed above, OIM should include all Information Systems components into their Contingency and Business Impact Analysis and Risk Assessment plans. Critical servers, firewalls, routers, and applications should be included in the Contingency, Business Impact Analysis, and Risk Assessment plans. This inclusion will ensure that all critical components and information systems are accounted for and assessed within the agency's operations and recovery plans.

Management Plan for Corrective Action:

We concur with this finding and agree to draft an OIM section for the COOP.

Responsible Position: Kenny White, OIM/VITA Engineering Manager

Estimated Completion Date: March 1, 2005

04-11 Improve and Implement Security Standards for Client Agencies

Applicable to: Virginia Information Technologies Agency

The Commonwealth has implemented and maintained decentralized information system security for the past 15 years. Before the creation of VITA, each agency had to follow general standards created by the Department of Technology Planning (now part of VITA). Effective December 7, 2001, the current security standard (SEC-2001) replaced an older version of the standard, which had been a modification of past standards such as Council of Information Management's standard (CIM-95-1).

The current standard has 13 attributes that clarify agencies' responsibilities towards securing their information systems. This standard is general and non-technology or vendor specific, so that agencies have leeway to determine what works best in their environment. While this approach leaves room for judgment, it equally leaves open an opportunity to ignore detailed security features. Most technologies at the application level, operating system level, database level, and network component level now have security standards and guidelines based on "best practices" from the federal government and industry. These best practices are common for vendor specific equipment such as Cisco routers. The National Security Agency Router Security Configuration Guideline describes effective ways to secure Cisco routers. The same types of configuration standards and guidelines exist for UNIX, Oracle, Firewalls and more.

A lack of detailed guidelines and standards for configurations within the Commonwealth has led to a patchwork approach to security. Some agencies are extremely security conscious, while others are not. In the past, the Secretary of Technology as the Chief Information Officer of the Commonwealth had the authority to "direct the formulation and promulgation of policies, standards, specifications and guidelines for information technology in the Commonwealth." This authority per legislation has now passed this responsibility onto the newly hired Chief Information Officer who heads VITA. This authority encompasses not only in-scope agencies that transition to VITA but other agencies and universities as well.

Historically, each agency head has had responsibility for the security over their agency systems. As VITA absorbs the agency information system professionals and their knowledge, it is incumbent upon VITA to make sure that they increase their share of the security responsibility. As

the centralized technology agency for the Commonwealth, it is now time for VITA to address the lack of detailed security guidance and coordinate who implements and maintains security.

During our audit, we found improper security configurations, such as risky services enabled and improper file permissions on a Department of Tax (Tax) server managed by VITA. Tax gave VITA a UNIX Standard to follow for managing their UNIX servers; however, VITA is not following this standard.

The above is symptomatic of a much larger issue as VITA absorbs more responsibility for the Commonwealth's computing architecture. VITA has developed generic Memorandum of Agreements (MOAs) for servicing their client agencies. These agreements do not specifically address information security concerns other than to state that VITA, as custodian of client's data, will ensure that the data is not available to unauthorized users.

The lack of detailed security information in the MOAs requires VITA to take steps to avoid miscommunication of roles and responsibilities of each party. We recommend VITA take the following actions to ensure the security over the Commonwealth's systems.

- VITA create and distribute to the client agencies a detailed checklist that defines the roles and responsibilities for information security.
- VITA create or define the "Industry Best Practices" for detailed security configuration standards in our computing environment to include configurations at the operating system level, database level, and network component level.
- VITA use the configuration standards to manage client agencies systems and in cases of potential disagreement, miscommunication, or other questions, take actions to protect the data pending resolution of the matter with the client agency.
- VITA review and correct the Department of Tax server configuration issues.

Management Plan for Corrective Action:

We are pleased that only one exception was noted in relation to a server owned by the Department of Taxation and managed at VITA. The following are the four APA recommendations associated with that exception and the corrective actions VITA will take to address them.

APA Recommendation 1: *VITA create and distribute to the client agencies a detailed checklist that defines the roles and responsibilities for information security.*

VITA Response: *VITA's Security Director has created a checklist to explain the roles and responsibilities for VITA and those of customer agencies in information security. VITA's Enterprise Service Directors are currently in the process of providing this document to responsible agency staff for comment and acceptance. VITA's Security Director will finalize the document and ensure acceptance and understanding by agency management by October 1, 2004.*

APA Recommendation 2: VITA create or define the “Industry Best Practices” for detailed security configuration standards in our computing environment to include configurations at the operating system level, database level, and network component level.

VITA Response: VITA Security will develop an action plan to address this recommendation by October 1, 2004. The timeframe for implementation is dependent upon resources and funding. Initial start up funding has been approved for Risk Assessment and Security Incident Management for FY05.

APA Recommendation 3: VITA use the configuration standards to manage client agencies systems and in cases of potential disagreement, miscommunication or other questions, takes actions to protect the data pending resolution of the matter with the client agency.

VITA Response: VITA will adopt the configuration standards and in cases of potential disagreement, miscommunication or other questions, take appropriate action to protect the data pending resolution of the matter with the customer agency. Such immediate actions will be determined based on a case specific risk assessment. VITA will mitigate the risk of adverse impact to agency business services or operations by working closely with each customer agency. VITA Security will develop a policy and procedure to govern this process and put it in place by October 1, 2004.

APA Recommendation 4: VITA review and correct the Department of Taxation server configuration issues.

VITA Response: The standard that applies to management of this server is based on “Industry Best Practices” and was finalized in December 2003. It was developed jointly by VITA and Taxation. At the time the standard was finalized Taxation elected not to make changes as a result of weighing limited security exposure against business process risk should a failure occur. Taxation’s infrastructure has not yet been consolidated into VITA. Steps are underway to completely resolve issues with configuration of the server belonging to the Department of Taxation. Actions have been completed to remove world writable files that would not impact applications and to disable unused network services and other candidate services identified by Taxation. File permissions will be documented and provided to VITA by the Department of Taxation by August 2, 2004. The server will be managed by VITA in accord with best practice standards and procedures. A joint change management process will be established monthly for ongoing assurance.

We appreciate the valuable work done by APA staff on this audit and look forward to the opportunity for continuing dialogue and guidance from APA as VITA completes the transition of agency infrastructure and moves into the transformational stage of the IT reform initiative.

Responsible Position: Security Director

Estimated Completion Date: October 1, 2004

Information System Development

04-12 Properly Plan Systems Development Projects

Applicable to: Department of Social Services

The Department has been planning an Integrated Social Service Delivery System (ISSDS) and recently received a Public-Private Education Facilities and Infrastructure Act (PPEA) proposal. Although the Department has both a business plan and information technology strategy plan, it is not linking these processes together with this system effort. Considering that the Department estimates that the ISSDS will cost at least \$128 million, this lack of planning draws into question how the Department will evaluate this PPEA and any other proposals.

While we understand that the Department's systems are old and probably require replacement, having a common vision and understanding of the needs is essential for project management of an undertaking this size. We understand that several local government social service agencies have expressed concerns about the scope of the project, and have concerns about the Department's history of unsuccessful system implementation. Considering the local social service agencies constitute the largest users of any system, we believe that they should participate in this process and help with the planning.

The delivery of social service programs has changed in the Commonwealth over the last decade and these changes have shifted some responsibilities between the Central Office and the local agencies. These changes have placed different needs and approaches to having information to effectively monitor the programs. The plan submitted to Virginia Information Technologies Agency does not indicate that these changes were given adequate consideration.

Effective system implementation requires a clear vision of where the Department is going and how it will get there. Beginning a major project that does not involve all parties limits the chance of success. Considering the Department's history of system implementation, we recommend that they complete and link both its business plan and information technology strategy plan and involve as many stakeholders as reasonably possible.

Management Plan for Corrective Action:

The Department does not agree that there is no linkage between DSS' Strategic Business Plan, DSS' Information Technology (IT) Strategic Plan and the Integrated Social Service Delivery System (ISSDS). Although the reporting format used by the Virginia Information Technologies Agency (VITA) for IT Strategic Plans does not reflect linkages to agency-specific business plans, DSS' business and IT strategic processes for ISSDS are, in reality, strongly, actively and formally linked. In fact, Goal 3 of DSS' Strategic Business Plan requires us to "improve business productivity through effective automation." Not only is the Goal 3 Steering Committee jointly chaired by DSS and local agency management but ISSDS business direction is one of the priority goals of this committee. The committee meets monthly and continuously provides direction to DSS on the ISSDS project. Besides DSS and local agency personnel, the Goal 3 Steering Committee includes staff from VITA, the Department of Medical Assistance Services, the Virginia League of Social Services and the Virginia Community Action Partnership.

Contrary to the auditor's comments, the plan submitted to VITA did include and reflect consideration of the ongoing changes in the delivery of social service programs. Business Process Re-engineering (BPR), begun in early 2004 and also jointly chaired by state and local personnel, is a

major ISSDS-related initiative which involves a comprehensive examination of all social services processes at both the state and local level. BPR is, in fact, the largest social services business review in the history of Virginia. Local agency staff is driving this effort and local agency needs have been the priority.

The Department believes that the level of local agency involvement, as well as the active participation of other state and community entities, demonstrates a strong link between DSS' business and strategic plans and the ISSDS project and inclusion of a broad spectrum of stakeholders.

Responsible Position: Harry Sutton, Information Systems Director

Auditor's Response: The agency's response does not address the issues.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**U.S. DEPARTMENT OF EDUCATION****Special Tests and Provisions****04-13 Properly Administer Return of Title IV Funds**Financial Aid
Cluster

Applicable to: Danville Community College
Lord Fairfax Community College
Rappahannock Community College
Tidewater Community College

Control and Compliance Findings: Tidewater Community College failed to properly calculate Title IV refund amounts. Danville Community College and Lord Fairfax Community College performed Title IV refunds accurately. However, Lord Fairfax did not return federal funds to the Department of Education timely and Danville did not return any federal funds to the federal Department of Education in the 2003-2004 academic year; however Danville has since returned all identified funds to the federal Department of Education. Lord Fairfax Community College did not notify students of grant overpayments promptly. Danville Community College did not notify the federal Department of Education of students who had not repaid any overpayments within the required time period. Additionally, Tidewater Community College and Rappahannock Community College do not have adequate procedures to identify students who withdraw or cease attendance without notifying college staff.

There are no questioned costs reported because at three of the four institutions, the known or likely questioned costs are less than \$10,000, and the fourth institution subsequently returned all identified funds.

Requirement: 34 CFR Part 668.22 (c), requires that colleges have mechanism in place to identify students who have withdrawn or ceased attendance, in order to promptly and properly calculate any return of Title IV funds. Part 668.22 (e) sets forth the manner to properly calculate the amounts due to be refunded to the Title IV programs. Part 668.22 (j) requires that colleges return unearned Title IV funds as soon as possible to the federal Department of Education, but no later than 30 days after the college determined the student withdrew. Part 668.22 (h) requires that within 30 days of the date that the college determines that the student withdrew, the college must send a notice to the student notifying them of any over-award amounts owed. This part also requires that any over-award amounts owed by the student are required to be turned over to the Department of Education for collection if the student has not responded within 45 days after notification.

Recommendation: Colleges should follow the return of Title IV fund procedures prescribed by the federal government to ensure that they

properly identify students who withdraw, calculate refunds, notify students of over-award amounts owed, and return the funds to the federal Department of Education promptly.

Management Corrective Action Plan

Response: Danville Community College

Action: Danville Community College will ensure that Title IV funds owed to the U.S. Department of Education are returned within 30 days of the date the College becomes aware of the student withdrawals. The College will ensure that student repayment obligations are reported to the Department of Education if students fail to repay within 45 days.

Implementation: March 2005

Responsible: Financial Aid Coordinator

Response: Lord Fairfax Community College

Action: The College has implemented the process of contacting professors at the sixty percent point in the semester for attendance verification instead of waiting for grades to be posted after the semester has ended. This allows the College to notify the students of grant overpayments and return Title IV funds to the Department of Education on a timely basis.

Implementation: July 2004

Responsible: Director of Enrollment Services

Response: Rappahannock Community College

Action: The Rappahannock Community College Handbook has been updated to require instructors to report the last date of attendance on the grade roster for all students who receive a grade of failing or unsatisfactory. In order to properly calculate a return of Title IV funds, the Financial Aid Office utilizes the last date of attendance on the instructor's grade roster to identify financial aid students who withdrew or ceased attendance prior to the sixty percentile point of the semester without notifying college staff. In addition, the Financial Aid Officer has reinstated the class attendance verification notifications. In the past, the Financial

Aid Office sent email reminders to any faculty member whose students have all failing, withdrawal or unsatisfactory grades that had not notified the Admissions and Records or Financial Aid Office. If no response was received, it was assumed attendance was not a problem. Follow-up notices are now sent to all faculty that do not respond to the first reminder to ensure accurate information is recorded on the student's record for processing return of Title IV funds.

Implemented: July 2004

Responsible: Vice President of Academic and Student Affairs and Dean for Student Development

Response: Tidewater Community College

Action: Tidewater Community College converted to the PeopleSoft Student Information System (SIS) during summer semester 2003 and began using the return of Title IV calculations in PeopleSoft for fall 2003. Several system problems were encountered in the student records and financial aid modules. The College actively sought solutions working with other colleges and with the VCCS. As a result of these problems, return to Title IV calculations were done manually. Staff turnover contributed to the calculation errors.

The SIS problems have since been corrected. The College has established a new procedure that requires faculty to verify student attendance at specific intervals. The administration will complete withdrawals for students that have ceased attendance.

Implementation: March 2005

*Responsible: Director, Central Financial Aid
Deans, Academic and Student Services*

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Allowable Costs/Cost Principles

04-14 Ensure Timely Credit to Medicaid program

Medicaid
Cluster

Applicable to: Department of Medical Assistance Services

Control and Compliance Finding: The Department failed to return the Federal Financial Participation (FFP) for un-cashed checks for the first three quarters of fiscal year 2004. The new MMIS system was not operating as intended; however, there were no interim procedures in place to ensure compliance. The Department is currently in the process of finalizing policies and procedures to ensure timely return of FFP for uncashed checks.

Requirement: 42 CFR Part 433.40 of the Code of Federal Regulations requires refunds of Federal Financial Participation (FFP) for checks remaining un-cashed beyond a period of 180 days from the date it was issued. The State Medicaid agency must refund all FFP received for un-cashed checks by adjusting the applicable Quarterly Statement of Expenditures.

Recommendation: The Department should finalize policies and procedures to ensure timely return of FFP for uncashed checks.

Management Corrective Action Plan:

The 180-Day Check Void Process was implemented and successfully run in September 2004. The Program Support Division forwarded an excerpt from the 180-Day Outstanding Six Month Report (Report Number FN-0-034) dated July 20, 2004 to the Fiscal Division. All of the checks (some dating back to 2003) were reviewed by Program Support to determine whether each check was cashed or remained outstanding. After this research effort, appropriate checks were voided as of September 1, 2004. Program Support provided Fiscal with a copy of the voided check report, dated September 8, 2004.

The process improvement effort continues at DMAS and First Health under the guidance of Information Management. The Program Support Division provided the Fiscal Division with current working copies of the following:

- Issue Add Pay/Manual Checks*
- Stop/Reissue Manual Checks*
- Process Provider/Vendor Checks (Category 1 * undelivered program checks to be voided).*

*Responsible Position(s): Alan MacDonald, Information Management
Division Director
Paul Kirtz, Acting Controller*

Estimated Completion Date: May 1, 2005

Activities Allowed or Unallowed

04-15 Strengthen Case File Documentation

Medicaid
Cluster

Applicable to: Department of Medical Assistance Services

Control and Compliance Finding: The Department's Consumer-Directed Personnel Attendant Services (CDPAS) Provider Manual states that the consumer-directed services facilitator must make in-home visits to CDPAS recipients to observe, evaluate, and document the adequacy and appropriateness of the personal attendant services. In the cases reviewed, evidence did not support determination of adequacy and appropriateness of personal attendant services. In addition, there was no evidence to indicate that the Department enforced the requirements before making payments to the provider.

In June 2004, the Internal Audit Department conducted and released a Control Self Assessment Report on this program in which the foregoing finding was addressed. This finding is under review, and the Department is working to determine the best solution to the internal control issues.

Requirement: OMB Circular A-133 Compliance Supplement Part 4, 93.778, requires adequate documentation for case management services. This typically includes: date of service; name of recipient; name of provider agency and person providing the service; nature, extent, or units of service; and, place of service.

Recommendation: The Department needs to make sure that all individuals responsible for case management understand the need and document information in the case file. This requirement is especially important if the caseworkers grant exceptions or allow recipients some flexibility in benefits received. Further, if regulation or manual policies and procedures are outdated, management should change the manual and requirement rather than caseworkers not documenting their work.

Management Plan for Corrective Action:

The Department will ensure that personal attendant services provided are adequate and appropriate and that performance of required services is adequately documented prior to provider payment being made. In addition, the CDPAS Provider Manual will be revised to reflect Federal policy regarding service provision.

Responsible Position: Diana Thorpe, LTC and Quality Assurance Division Director

Estimated Completion Date: March 1, 2005

Special Tests and Provisions

04-16 Improve Documentation of Certain Temporary Assistance to Needy Families

93.558 Applicable to: Department of Social Services

Control and Compliance Finding: Federal regulations require the Department to reduce or eliminate a recipient's benefits if the recipient fails to cooperate with the Division of Child Support Enforcement Agency (DCSE). In 2 out of 14 TANF cases tested, we found no documentation of benefits reductions because the custodial parent failed to cooperate with DCSE. In addition, for 1 of the 14 selected cases, the case file did not contain documentation showing that DCSE referred a non-cooperating case to the local social services office.

Federal regulations state that the Department may not reduce or terminate benefits if the recipient refuses to work because of a demonstrated inability to obtain necessary childcare for a child under the age of six. In four out of five TANF cases selected, the case file did not contain adequate documentation to show that the eligibility worker took good cause (unavailable childcare) into consideration before suspending a recipient's TANF benefits for refusing to work. The Department's TANF policies require that when a client does not comply with the VIEW requirements, the caseworker will send an "advanced notice of proposed action" to the client and retain it in the case file. This advanced notice of proposed action documents that the eligibility worker has considered good cause.

Requirement: 45 CFR section 264.30 requires the Child Support Enforcement Agency to notify the TANF Agency when a custodial parent is not cooperating in establishing paternity or modifying/enforcing a support order. 45 CFR section 261.15 states that a parent cannot be penalized for refusing to work when child care is not available.

Recommendation: The Department should ensure that TANF case files contain adequate supporting documentation to show compliance with federal regulations.

Management Plan for Corrective Action:

Although the Department questions the adequacy of the sample sizes in the auditor's tests, the following action will be/has been taken:

(1) To reduce errors in non-cooperation documentation, the Department will, by March 2005: (a) provide training to local agencies; and (b) incorporate the non-cooperating factor into our ongoing monitoring procedures. In July 2005, the Department will automate the notification of non-cooperation.

(2) To improve documentation of good cause consideration, the Department took these steps in December 2004: (a) conducted training; (b) implemented a checklist requiring supervisory sign-off prior to sanction; and (c) established procedures requiring personal contact with the client before ceasing benefits. In addition, review of this process will become part of our ongoing monitoring procedures in March 2005.

We would point out that none of the cited errors violated federal regulations.

Responsible Position: *S. Duke Storen, Director of Benefit Programs*

Estimated Completion Date: *(1) July 2005*
(2) March 2005

**RESOLUTION OF PRIOR
YEAR AUDIT FINDINGS**

| COMMONWEALTH OF VIRGINIA | | | | | | | |
|---|-------------|----------------|------------------|-------------|--------------|------------------|----------------|
| Comments on Resolution of Prior Year Audit Findings | | | | | | | |
| For the Year Ended June 30, 2004 | | | | | | | |
| Fiscal Year | Page Number | Finding Number | Title of Finding | CFDA Number | State Agency | Questioned Costs | Current Status |

FINANCIAL STATEMENT FINDINGS

Department of Transportation

| | | | | | | | |
|------|----|-------|--|-----|------|---|--------------------------------|
| 2003 | 9 | 03-01 | Improve Capital Asset Management and Reporting | N/A | VDOT | - | See Audit Control No. 04-01 |
| 2003 | 10 | 03-02 | Improve Controls Over Major Equipment Inventory | N/A | VDOT | - | See Audit Control No. 04-01 |
| 2003 | 11 | 03-03 | Improve Internal Controls Over Capital Assets | N/A | VDOT | - | See Audit Control No. 04-01 |
| 2002 | 9 | 02-01 | | | | | |
| 2003 | 12 | 03-04 | Evaluate and Improve the Equipment Management System | N/A | VDOT | - | See Audit Control No. 04-01 |
| 2003 | 14 | 03-05 | Improve Controls Over Computer Equipment | N/A | VDOT | - | Corrective Action implemented. |

FINANCIAL REPORTING FINDINGS

Department of Accounts

| | | | | | | | |
|------|----|-------|---|-----|-----|---|------------------------|
| 2003 | 15 | 03-06 | Improve Controls Over Financial Reporting Process | N/A | DOA | - | Resolution is ongoing. |
|------|----|-------|---|-----|-----|---|------------------------|

Department of Transportation

| | | | | | | | |
|------|----|-------|---|-----|------|---|---------------------|
| 2003 | 17 | 03-07 | Properly Record and Update Contracts in the Financial Management System | N/A | VDOT | - | Partially resolved. |
| 2002 | 14 | 02-04 | | | | | |
| 2003 | 18 | 03-08 | Properly Track and Record Leases | N/A | VDOT | - | Partially resolved. |
| 2002 | 13 | 02-03 | | | | | |

Department of Treasury

| | | | | | | | |
|------|----|-------|-----------------------------|-----|----|---|---|
| 2003 | 19 | 03-09 | Improve Financial Reporting | N/A | TD | - | Partially resolved. 3 of 4 items are complete; the 4th is on schedule for 6/30/2005. |
|------|----|-------|-----------------------------|-----|----|---|---|

DATA PROCESSING CONTROLS

Department of Taxation

| | | | | | | | |
|------|----|-------|--|-----|-----|---|--------------------------------|
| 2003 | 23 | 03-10 | Improve Application Access Management | N/A | TAX | - | Corrective action implemented. |
| 2003 | 24 | 03-11 | Strengthen Controls Over Program Change Control Procedures | N/A | TAX | - | Corrective action implemented. |
| 2002 | 18 | 02-07 | | | | | |

| COMMONWEALTH OF VIRGINIA | | | | | | | |
|---|----------------|-------------------|------------------|----------------|-----------------|---------------------|----------------|
| Comments on Resolution of Prior Year Audit Findings | | | | | | | |
| For the Year Ended June 30, 2004 | | | | | | | |
| Fiscal Year | Page Number | Finding Number | Title of Finding | CFDA Number | State Agency | Questioned Costs | Current Status |

Department of Motor Vehicles

| | | | | | | | |
|------|----|-------|--|-----|-----|---|---------------------|
| 2003 | 27 | 03-12 | Assess Needs and Develop Policies and Procedures | N/A | DMV | - | Partially resolved. |
| 2002 | 24 | 02-13 | Over the Fuels Tax Program. | | | | |

INTERNAL SERVICE OPERATIONS

Virginia Information Technologies Agency - Service Bureau (formerly Department of Information Technology)

| | | | | | | | |
|------|----|-------|---|-----------|------|---|--------------------------------|
| 2003 | 30 | 03-13 | Install an Emergency Alternative Power Source for the Data Center | HHS/OARCP | VITA | - | Corrective action implemented. |
|------|----|-------|---|-----------|------|---|--------------------------------|

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

U.S. Department of Agriculture

| | | | | | | | |
|------|----|-------|-------------------------------------|--------|-----|---|--------------------------------|
| 2003 | 33 | 03-14 | Improve WIC Policies and Procedures | 10.557 | VDH | - | Corrective action implemented. |
|------|----|-------|-------------------------------------|--------|-----|---|--------------------------------|

U.S. Department of Transportation

| | | | | | | | |
|------|----|-------|---|---|------|---|--|
| 2003 | 34 | 03-15 | Comply With the Davis-Bacon Act | 20.401 | VPA | - | Corrective action implemented. Questioned costs resolved. |
| 2003 | 35 | 03-16 | Perform Subrecipient Monitoring of Localities | Highway | VDOT | - | Partially resolved. |
| 2002 | 33 | 02-19 | | Planning and Construction Cluster | | | |

U.S. Department of Health and Human Services

| | | | | | | | |
|------|----|-------|---|---------------------|---------------------|---|--|
| 2003 | 38 | 03-17 | Comply With Eligibility Requirements | 93.917 | VDH | - | Corrective action implemented. Questioned costs resolved. |
| 2003 | 39 | 03-18 | Properly Administer Return of Title IV Funds | Financial | VCCS - CVCC, | - | Corrective action implemented. |
| 2002 | 44 | 02-25 | | Aid Cluster | MECC, NVCC PDCCC | | |
| 2003 | 41 | 03-19 | Improve Controls Over the ADAP Program | 93.917 | VDH | - | Corrective action implemented. |
| 2003 | 42 | 03-20 | Develop Formal Medicaid Eligibility Quality Control (MEQC) Review Policies and Procedures | Medicaid Cluster | DMAS | - | Corrective action implemented. |
| 2003 | 44 | 03-21 | Timely Submit Final Results and Corrective Action Plans of Medicaid Eligibility Quality Control Pilot Reviews | Medicaid Cluster | DSS | - | Corrective action implemented. |

**SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We have audited the basic financial statements of the Commonwealth of Virginia as of and for the year ended June 30, 2004, and have issued our report thereon dated December 14, 2004. These financial statements are the responsibility of the Commonwealth's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit federal assistance programs for the agencies and component units discussed in Note 1 of the "Notes to the Schedule of Expenditures of Federal Awards."

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying "Schedule of Expenditures of Federal Awards" is presented for the purpose of additional analysis, as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

**AUDITOR OF PUBLIC ACCOUNTS
December 14, 2004**

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|----------------|-------------|-----------|--|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | \$ 720,149 | | |
| Marketing Agreements and Orders | 10.155 | 26,998 | | |
| Federal-State Marketing Improvement Program | 10.156 | 29,469 | | |
| Market Protection and Promotion | 10.163 | 30,394 | | |
| Food and Agricultural Sciences National Needs Graduate Fellowship Grants | 10.210 | 76,918 | | |
| Sustainable Agriculture Research and Education | 10.215 | 8,900 | | |
| Higher Education Challenge Grants | 10.217 | 102,887 | \$ 20,253 | Montana State University |
| Higher Education Multicultural Scholars Program | 10.220 | 50,500 | | |
| Fund for Rural America: Research, Education, and Extension Activities | 10.224 | | 9,545 | University of Georgia |
| Agricultural and Rural Economic Research | 10.250 | 432,742 | | |
| Integrated Programs | 10.303 | 1,700 | 14,246 | University of Maryland |
| Homeland Security Agricultural | 10.304 | | 40,169 | University of Florida |
| Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers | 10.443 | 132,977 | | |
| Crop Insurance | 10.450 | 323,321 | | |
| Cooperative Agreements with States for Intrastate | | | | |
| Meat and Poultry Inspection | 10.475 | 1,272,603 | | |
| Cooperative Extension Service | 10.500 | 9,731,355 | 120,280 | Auburn University |
| Cooperative Extension Service | 10.500 | | 1,821 | North Carolina State University |
| Cooperative Extension Service | 10.500 | | 11,928 | National 4-H Council |
| Cooperative Extension Service | 10.500 | | 3,681 | Texas A&M University |
| Cooperative Extension Service | 10.500 | | 103,104 | University of Arizona |
| Cooperative Extension Service | 10.500 | | 2,523 | University of Georgia Research Foundation |
| Cooperative Extension Service | 10.500 | | 32,974 | University of Wisconsin Madison |
| Cooperative Extension Service | 10.500 | | 7,765 | University of Wyoming |
| Food Donation | 10.550 | 938,552 | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children(WIC) | 10.557 | 75,272,500 | | |
| Child and Adult Care Food Program | 10.558 | 17,556 | | |
| State Administrative Expenses for Child Nutrition | 10.560 | 1,589,729 | | |
| WIC Farmer's Market Nutrition Program (FMNP) | 10.572 | 39,213 | | |
| Senior Farmer's Market Nutrition Program | 10.576 | 398,757 | | |
| Forestry Research | 10.652 | 23,406 | | |
| Cooperative Forestry Assistance | 10.664 | 6,124,087 | | |
| Rural Development, Forestry, and Communities | 10.672 | 75,156 | | |
| Forest Legacy Program | 10.676 | 413,571 | | |
| Technical Assistance and Training Grants | 10.761 | 58,511 | 7,196 | New River Valley Development Corp |
| Rural Business Enterprise Grants | 10.769 | 21,706 | | |
| Empowerment Zones Program | 10.772 | 35,510 | | |
| Rural Business Opportunity Grants | 10.773 | 28,741 | 32,960 | New River Valley Econ. Dev. Alliance |
| Distance Learning and Telemedicine Loans and Grants | 10.855 | 279,578 | | |
| Resource Conservation and Development | 10.901 | 26,215 | | |
| Environmental Quality Incentives Program | 10.912 | 479,591 | | |
| Wildlife Habitat Incentive Program | 10.914 | 62,655 | | |
| International Training - Foreign Participant | 10.962 | 204 | | |
| Other Assistance: | | | | |
| Other | 10.000 | 121,172 | 4,210 | City Of Charlottesville |
| Other | 10.000 | | 74,365 | Goodrich Corporation |
| Other | 10.000 | | 95,077 | Luna Innovations |
| Other | 10.000 | | 18,471 | Samueli Institute for Informational Biology |
| Other | 10.000 | | 1,726 | University Of Maryland |
| Other | 10.000 | | 14,591 | University Of Pennsylvania |
| Other | 10.000 | | 48,616 | Zyvex Corporation |
| Total Excluding Clusters Identified Below | | 101,487,695 | 665,501 | |
| Food Stamp Cluster: | | | | |
| Food Stamps | 10.551 | 471,044,507 | | |
| State Administrative Matching Grants for Food Stamp Program | 10.561 | 77,490,710 | | |
| Total Food Stamp Cluster | | 545,994,845 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through |
|---|----------------|-------------|----------|---|
| | | | | Entity Name (Indirect Only) |
| Child Nutrition Cluster: | | | | |
| School Breakfast Program | 10.553 | 30,055,627 | | |
| National School Lunch Program (NSLP) | 10.555 | 142,874,439 | | |
| Special Milk Program for Children | 10.556 | 52,211 | | |
| Summer Food Service Program for Children | 10.559 | 369,192 | | |
| Total Child Nutrition Cluster | | 173,351,469 | | |
| Emergency Food Assistance Cluster: | | | | |
| Emergency Food Assistance Program (Administrative Costs) | 10.568 | 1,066,098 | | |
| Emergency Food Assistance Program (Food Commodities) | 10.569 | 10,754,521 | | |
| Total Emergency Food Assistance Cluster | | 11,820,619 | | |
| Schools and Roads Cluster: | | | | |
| Schools and Roads - Grants to States | 10.665 | 974,726 | | |
| Research and Development Cluster: | | | | |
| Agricultural Research - Basic and Applied Research | 10.001 | 1,599,102 | 2,565 | University of Florida |
| Agricultural Research - Basic and Applied Research | 10.001 | | 15,757 | Ohio State University |
| | | | | Louisiana State University Agricultural |
| | | | 33,583 | Center |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 103,562 | | |
| Wildlife Services | 10.028 | 44,085 | | |
| Marketing Agreements and Orders | 10.155 | 28,824 | | |
| Inspection Grading and Standardization | 10.162 | 48,598 | | |
| Grants for Agricultural Research, Special Research Grants | 10.200 | 1,548,410 | 37,160 | Cornell University |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 3,019 | North Carolina State University |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 30,154 | Oregon State University |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 33,250 | University of Florida |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 10,890 | University of Georgia |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 9,040 | University of Maine |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 19,902 | Southern Illinois University |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 549 | Langston University |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 1,078 | Mississippi State University |
| Cooperative Forestry Research | 10.202 | 593,957 | | |
| Payments to Agricultural Experiment Stations Under the Hatch Act | 10.203 | 3,146,824 | | |
| Payments to 1890 Land - Grant Colleges and Tuskegee University | 10.205 | 2,514,565 | | |
| Grants for Agricultural Research - Competitive Research Grants | 10.206 | 2,885,571 | 8,486 | North Carolina State University |
| Grants for Agricultural Research - Competitive Research Grants | 10.206 | | 6,410 | University of North Carolina Greensboro |
| Grants for Agricultural Research - Competitive Research Grants | 10.206 | | 6,229 | University of South Florida |
| Grants for Agricultural Research - Competitive Research Grants | 10.206 | | 2,513 | University of South Florida |
| Grants for Agricultural Research - Competitive Research Grants | 10.206 | | 30,085 | Washington State University |
| Animal Health and Disease Research | 10.207 | 67,592 | | |
| Small Business Innovation Research | 10.212 | 57,944 | 58,913 | H&T Alternative Controls LLC |
| Sustainable Agriculture Research and Education | 10.215 | | (1,950) | University of Georgia |
| 1890 Institution Capacity Building Grants | 10.216 | 375,039 | | |
| Agricultural and Rural Economic Research | 10.250 | 22,892 | 9,696 | Mississippi State University |
| Initiative for Future Agriculture and Food Systems | 10.302 | 265,430 | 26,171 | Michigan State University |
| Initiative for Future Agriculture and Food Systems | 10.302 | | 18,580 | University of Pennsylvania |
| Initiative for Future Agriculture and Food Systems | 10.302 | | 22,205 | Kentucky State University |
| Integrated Programs | 10.303 | 449,529 | 976 | North Carolina State University |
| Integrated Programs | 10.303 | | 111,349 | University of Florida |
| Cooperative Extension Service | 10.500 | 163,591 | 15,099 | Kansas State University |
| Cooperative Extension Service | 10.500 | | 31,989 | University of Arizona |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | 10.557 | (200) | | |
| | | | | Ohio State University Research |
| Forestry Research | 10.652 | 1,154,123 | 6,294 | Foundation |
| Forestry Research | 10.652 | | 17,540 | University of Tennessee |
| Cooperative Forestry Assistance | 10.664 | 800,585 | (6) | Limestone Bluffs RC&D Inc |
| | | | | New River-Highlands Resource |
| Cooperative Forestry Assistance | 10.664 | | 690 | Conservation and Development Area |
| Cooperative Forestry Assistance | 10.664 | | 7,500 | University of Minnesota Twin Cities |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|------------------------|---------------|-----------------|--|
| Rural Development, Forestry, and Communities | 10.672 | 3 | | |
| National Sheep Industry Improvement Center | 10.774 | 4,072 | | |
| Distance Learning and Telemedicine Loans and Grants | 10.855 | 53,741 | | |
| Great Plains Conservation | 10.900 | 23,686 | | |
| Resource Conservation and Development | 10.901 | 17,569 | | |
| Soil and Water Conservation | 10.902 | 37,380 | | |
| Wildlife Habitat Incentive Program | 10.914 | | 21,000 | Tennessee Wildlife Resources Agency Association Liaison Office for University Cooperation in Development |
| Scientific Cooperation and Research | 10.961 | 11,197 | 27,032 | |
| Other Assistance: | | | | |
| Other | 10.000 | 1,040,774 | 180,973 | University of Kentucky Research Foundation |
| Other | 10.000 | | 166,295 | Boeing |
| Other | 10.000 | | 20,201 | Colorado State University |
| Other | 10.000 | | 11,516 | Computing Research Association (CRA) Engineering Research & Development |
| Other | 10.000 | | 2,269 | Center |
| Other | 10.000 | | 58,473 | ITN Energy Systems, Inc. |
| Other | 10.000 | | 8,607 | NCI-Frederick |
| Other | 10.000 | | 32,116 | Science Applications Intrnl Corp Southeastern University Research |
| Other | 10.000 | | 125,075 | Association, Inc. |
| Other | 10.000 | | 18,707 | Uniformed Ser. Univ. Of Health Sciences |
| Other | 10.000 | | 106,994 | University Of Alabama |
| Other | 10.000 | | 8,018 | University Of Maryland |
| Other | 10.000 | | 89,409 | Vanderbilt University |
| Other | 10.000 | | 145,556 | Veridian Systems Division, Inc. |
| Other | 10.000 | | 13,056 | Catalyst Communications Technologies |
| Other | 10.000 | | 7,183 | Mississippi State University |
| Other | 10.000 | | 39,373 | North Carolina State University |
| Other | 10.000 | | 15,607 | EXDS |
| Total Research and Development Cluster | | 17,058,445 | 1,673,176 | |
| Total U.S. Department of Agriculture | | 850,687,799 | 2,338,677 | |

U.S. DEPARTMENT OF COMMERCE

| | | | | |
|--|--------|------------|---------|--|
| Economic Development - Technical Assistance | 11.303 | 91,081 | | |
| Interjurisdictional Fisheries Act of 1986 | 11.407 | 148,074 | | |
| Sea Grant Support | 11.417 | (10,659) | | |
| Coastal Zone Management Administration Awards | 11.419 | 2,323,827 | 9,365 | Middle Peninsula Planning District Commission |
| Integrated Flood Observing and Warning System (IFLOWS) | 11.450 | 15,181 | | |
| Unallied Industry Projects | 11.452 | 1,209,579 | | |
| Chesapeake Bay Studies | 11.457 | 4,865 | 790,283 | Virginia Oyster Reef Heritage Foundation |
| Chesapeake Bay Studies | 11.457 | | 24,635 | Virginia Oyster Reef Foundation |
| Habitat Conservation | 11.463 | | 6,835 | The Nature Conservancy |
| Coastal Services Center | 11.473 | 480,536 | | |
| Atlantic Coastal Fisheries Cooperative Management Act | 11.474 | 219,370 | | |
| Public Telecommunications Facilities Planning and Construction | 11.550 | 6,043 | | |
| Measurement and Engineering Research and Standards | 11.609 | (28,886) | | |
| Manufacturing Extension Partnership | 11.611 | 3,495,634 | | |
| Congressionally - Identified Projects | 11.617 | 940,000 | | |
| Other Assistance | 11.000 | 1,373,822 | | |
| Total Excluding Clusters Identified Below | | 10,268,467 | 831,118 | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|------------------------|---------------|-----------------|---|
| Public Works and Economic Development Cluster: | | | | |
| Grants for Public Works and Economic Development Facilities | 11.300 | 422,962 | | |
| Economic Adjustment Assistance | 11.307 | 14,964,206 | | |
| | | | | |
| Total Public Works and Economic Development Facilities Cluster | | 15,387,168 | | |
| Research and Development Cluster: | | | | |
| Census Geography | 11.003 | 29,498 | | |
| Anadromous Fish Conservation Act Program | 11.405 | 39,046 | | |
| Sea Grant Support | 11.417 | 2,226,892 | | |
| Coastal Zone Management Administration Awards | 11.419 | 1,000,864 | 53,421 | University of New Hampshire |
| Coastal Zone Management Estuarine Research Reserves | 11.420 | 677,375 | | |
| Development Grants and Cooperative Agreements Program | 11.427 | 147,402 | | |
| Intergovernmental Climate Program (NESDIS) | 11.428 | 4,084 | | |
| Undersea Research | 11.430 | 17,424 | 30,517 | University North Carolina At Wilmington |
| Undersea Research | 11.430 | | 3,991 | Columbia University |
| Climate and Atmospheric Research | 11.431 | 158,114 | 2,992 | University Of Arizona |
| Environmental Sciences, Applications, Data and Education | 11.440 | 44,674 | | |
| Regional Fishery Management Councils | 11.441 | 14,002 | | |
| Unallied Management Projects | 11.454 | 493,017 | | |
| Cooperative Science and Education Program | 11.455 | 278,855 | | |
| Chesapeake Bay Studies | 11.457 | 1,507,264 | | |
| Special Oceanic and Atmospheric Projects | 11.460 | 12,315 | | |
| Habitat Conservation | 11.463 | 13,080 | | |
| Unallied Science Program | 11.472 | 796,249 | | |
| Center for Sponsored Coastal Ocean Research - Coastal Ocean Program | 11.478 | 278,810 | | |
| Public Telecommunications Facilities - Planning and Construction | 11.550 | 13,750 | 78,073 | Blacksburg Electronic Village, Inc. |
| Measurement and Engineering Research and Standards | 11.609 | 5,273,731 | 247,918 | Clemson University |
| Other Assistance: | | | | |
| Other | 11.000 | 36,910 | 36,910 | Ohio State University |
| Other | 11.000 | 32,137 | 739 | Nanosonic Inc |
| Other | 11.000 | | 103,092 | UCI |
| | | | | |
| Total Research and Development Cluster | | 13,095,493 | 557,653 | |
| | | | | |
| Total U.S. Department of Commerce | | 38,751,128 | 1,388,771 | |

U.S. DEPARTMENT OF DEFENSE

| | | | | |
|---|--------|------------|----------|----------------------------|
| Procurement Technical Assistance For Business Firms | 12.002 | 232,010 | | |
| Payments to States in Lieu of Real Estate Taxes | 12.112 | 81,119 | | |
| State Memorandum of Agreement Program for the Reimbursement of Technical Services | 12.113 | 678,588 | | |
| Basic and Applied Scientific Research | 12.300 | 108,849 | | |
| National Guard Military Operations and Maintenance (O&M) Projects | 12.401 | 19,654,032 | | |
| National Guard Civilian Youth Opportunities | 12.404 | 1,411,624 | | |
| Basic Scientific Research | 12.431 | 66,283 | | |
| International Education - U.S. Colleges and Universities | 12.550 | 33,807 | | |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | 22,053 | | |
| Air Force Defense Research Sciences Program | 12.800 | 400 | | |
| Mathematical Sciences Grants Program | 12.901 | 7,300 | | |
| Information Security Grant Program | 12.902 | 363,299 | | |
| Research and Technology Development | 12.910 | 27,126 | 13,736 | Aaron B. Floyd Enterprises |
| Other Assistance: | | | | |
| Other | 12.000 | 128,988 | 174 | NEXCOM |
| Other | 12.000 | | (10,594) | Innolog |
| Other | 12.000 | | 160,318 | TRW |
| Other | 12.000 | | 13,063 | Unified |
| Other | 12.000 | | 2,640 | Northrup Grumman |
| Other | 12.000 | | 47,372 | Booz Allen |
| Other | 12.000 | | 1,795 | Calibre |
| Other | 12.000 | | 91,420 | Mirum |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through |
|--|----------------|------------|-----------|---|
| | | | | Entity Name (Indirect Only) |
| Other | 12.000 | | 2,200 | KEI Pearson |
| Other | 12.000 | | 59,611 | HJ Ford |
| Other | 12.000 | | 1,650 | SAIC |
| Other | 12.000 | | 24,382 | TITAN |
| Other | 12.000 | | 12,890 | FS Busn SYS |
| Other | 12.000 | | 31,639 | KEI Pearson |
| Other | 12.000 | | 16,500 | AT&T |
| Other | 12.000 | | 15,249 | Northrup Grumman |
| Total Excluding Cluster Identified Below | | 22,815,478 | 484,045 | |
| Research and Development Cluster: | | | | |
| Aquatic Plant Control | 12.100 | 1,575,173 | | |
| Flood Control Projects | 12.106 | 92,717 | 886 | Southern Sierra Research Station |
| Navigation Projects | 12.107 | 71,554 | | |
| Collaborative Research and Development | 12.114 | 204,566 | 9,132 | Luna Innovations Inc |
| Collaborative Research and Development | 12.114 | | 60,000 | Honeywell International/Labs. |
| Basic and Applied Scientific Research | 12.300 | 19,961,575 | 7,636 | Applied Research Associates, Inc. |
| Basic and Applied Scientific Research | 12.300 | | 264,629 | University of California, Santa Barbara |
| Basic and Applied Scientific Research | 12.300 | | 32,155 | University Of Colorado |
| Basic and Applied Scientific Research | 12.300 | | 201,076 | University Of Illinois |
| Basic and Applied Scientific Research | 12.300 | | 39,190 | University Of Michigan |
| Basic and Applied Scientific Research | 12.300 | | 37,692 | University Of New Hampshire |
| Basic and Applied Scientific Research | 12.300 | | 59,568 | Washington University |
| Basic and Applied Scientific Research | 12.300 | | (217,341) | Cambridge Hydrodynamics Inc. |
| | | | | Northrop Grumman Newport News |
| Basic and Applied Scientific Research | 12.300 | | 32,485 | (Shipbuilding) |
| Basic and Applied Scientific Research | 12.300 | | (737) | ADOPTTECH Inc |
| Basic and Applied Scientific Research | 12.300 | | 1,005 | Adaptive Technologies Inc |
| Basic and Applied Scientific Research | 12.300 | | 56,467 | American Competitiveness Institute |
| Basic and Applied Scientific Research | 12.300 | | 18,748 | Astron Wireless Technologies Inc |
| Basic and Applied Scientific Research | 12.300 | | 33,015 | Hydrosize Technologies Inc |
| Basic and Applied Scientific Research | 12.300 | | 6,667 | Innovative Concepts in Engineering |
| Basic and Applied Scientific Research | 12.300 | | 11,698 | Nanosonic Inc |
| Basic and Applied Scientific Research | 12.300 | | 30,630 | South Carolina Research Authority |
| Basic and Applied Scientific Research | 12.300 | | 115,804 | University of Maryland |
| Basic and Applied Scientific Research | 12.300 | | 199,307 | University of Michigan - Ann Arbor |
| Basic and Applied Scientific Research | 12.300 | | 44,410 | Wake Forest University School of Medicine |
| Basic and Applied Scientific Research | 12.300 | | 345,203 | Carnegie Mellon University |
| Military Medical Research and Development | 12.420 | 3,446,602 | 89,964 | University Of Nebraska at Omaha |
| Military Medical Research and Development | 12.420 | | 270,608 | UT-Battelle LLC. |
| Military Medical Research and Development | 12.420 | | 123,907 | Emory University |
| Military Medical Research and Development | 12.420 | | 15,699 | Cougaar Software Inc |
| Basic Scientific Research | 12.431 | 2,412,434 | 117,107 | University Of Texas |
| Basic Scientific Research | 12.431 | | 122,749 | Case Western Reserve University |
| Basic Scientific Research | 12.431 | | 1,224 | Adaptive Technologies Inc |
| Basic Scientific Research | 12.431 | | (767) | Luna Innovations Inc |
| Basic Scientific Research | 12.431 | | 80,470 | Nanosonic Inc |
| Basic Scientific Research | 12.431 | | 54 | University of Michigan - Ann Arbor |
| Basic Scientific Research | 12.431 | | 932 | Sentor Technologies |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | 2,421,696 | 15,000 | Hicks & Associates |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | 55,536 | Pennsylvania State University |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | 318 | BAE Systems Information & Electronic |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | 24,390 | Lambda Instruments Inc |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | 8,746 | Triton Systems Inc |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | 30,591 | University of Michigan |
| Integrated Helicopter Design Tools | 12.640 | | 104,083 | University Of Illinois |
| Air Force Defense Research Sciences Program | 12.800 | 2,683,367 | 15,689 | University of Cincinnati |
| Air Force Defense Research Sciences Program | 12.800 | | 851,562 | Boeing |
| Air Force Defense Research Sciences Program | 12.800 | | 77,133 | AdTech Systems Research Inc |
| Air Force Defense Research Sciences Program | 12.800 | | 6,904 | Adaptive Technologies Inc |
| Air Force Defense Research Sciences Program | 12.800 | | 28,085 | AeroSoft Inc |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through |
|---|----------------|------------|-----------|--------------------------------------|
| | | | | Entity Name (Indirect Only) |
| Air Force Defense Research Sciences Program | 12.800 | | 35,188 | Battelle |
| Air Force Defense Research Sciences Program | 12.800 | | 2,061 | ERC Inc |
| Air Force Defense Research Sciences Program | 12.800 | | 117,138 | ESI US R&D Inc |
| Air Force Defense Research Sciences Program | 12.800 | | 32,297 | Extreme Diagnostics Inc |
| Air Force Defense Research Sciences Program | 12.800 | | 89,756 | Georgia Institute of Technology |
| Air Force Defense Research Sciences Program | 12.800 | | 28,319 | Global Contour Inc |
| Air Force Defense Research Sciences Program | 12.800 | | 29,994 | Knowledge Analysis Technologies LLC |
| Air Force Defense Research Sciences Program | 12.800 | | 143,280 | Luna Innovations Inc |
| Air Force Defense Research Sciences Program | 12.800 | | 190,059 | Nanosonic Inc |
| Air Force Defense Research Sciences Program | 12.800 | | 59,891 | Sparta Inc |
| Air Force Defense Research Sciences Program | 12.800 | | 29,499 | TYBRIN Corporation |
| Air Force Defense Research Sciences Program | 12.800 | | 10,325 | Technology in Blacksburg Inc |
| Air Force Defense Research Sciences Program | 12.800 | | 5,042 | The Mitre Corporation |
| Air Force Defense Research Sciences Program | 12.800 | | 47,344 | Yale University |
| Air Force Defense Research Sciences Program | 12.800 | | 29,286 | Cermet, Inc. |
| Air Force Defense Research Sciences Program | 12.800 | | 59,264 | City College of New York |
| Air Force Defense Research Sciences Program | 12.800 | | 28,140 | Sentor Technologies |
| Mathematical Sciences Grants Program | 12.901 | 26,192 | | |
| Research and Technology Development | 12.910 | 2,541,070 | 255,784 | University Of Colorado |
| Research and Technology Development | 12.910 | | 15,000 | Hicks & Associates |
| Research and Technology Development | 12.910 | | 39,133 | ITN Energy Systems, Inc. |
| Research and Technology Development | 12.910 | | 32,980 | MIT |
| Research and Technology Development | 12.910 | | 4,056 | AdTech Systems Research Inc |
| Research and Technology Development | 12.910 | | 20,162 | Luna Innovations Inc |
| Research and Technology Development | 12.910 | | 12,848 | Nanosonic Inc |
| Research and Technology Development | 12.910 | | 61,711 | Raytheon Company |
| Other Assistance: | | | | |
| Other | 12.000 | 10,444,995 | 94,817 | Cermet, Inc. |
| Other | 12.000 | | 180,507 | Luna Innovations Inc |
| Other | 12.000 | | 24,694 | Anteon Inc |
| Other | 12.000 | | 3,795 | Astron Wireless Technologies Inc |
| Other | 12.000 | | 18,167 | BAE Systems Information & Electronic |
| Other | 12.000 | | 24,139 | Battelle |
| Other | 12.000 | | 100,703 | Concurrent Technologies Corporation |
| Other | 12.000 | | 12,618 | J F Taylor Inc |
| Other | 12.000 | | 256,771 | Luna Innovations Inc |
| Other | 12.000 | | 66,699 | Nanosonic Inc |
| Other | 12.000 | | 70,000 | Rosettex Technology & Ventures Group |
| Other | 12.000 | | 33,197 | Tech Explore, LLC |
| Other | 12.000 | | (9) | CRC |
| Other | 12.000 | | 24,042 | John Hopkins Applied Physics |
| Other | 12.000 | | 201,970 | SAIC |
| Other | 12.000 | | (18,481) | USURF |
| Other | 12.000 | | (8,198) | ABS |
| Other | 12.000 | | 122,453 | Johns Hopkins University |
| Other | 12.000 | | (15,797) | SAIC |
| Other | 12.000 | | (17) | TRW |
| Other | 12.000 | | 11,145 | BBN Tech |
| Other | 12.000 | | 5 | University of Connecticut |
| Other | 12.000 | | 80,904 | Veridian |
| Other | 12.000 | | 1,062,832 | CTC |
| Other | 12.000 | | 71,742 | Berkeley National Labs |
| Other | 12.000 | | 82,010 | NIITEK |
| Other | 12.000 | | 31,856 | NJ Institute of Technology |
| Other | 12.000 | | 12,705 | Lockheed Martin |
| Other | 12.000 | | 57,184 | Verizon |
| Other | 12.000 | | 27,442 | Microwave Tech |
| Other | 12.000 | | 30,184 | BAE |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through |
|--|----------------|------------|-----------|--------------------------------|
| | | | | Entity Name (Indirect Only) |
| Other | 12.000 | | 43,225 | Mirum |
| Other | 12.000 | | 88,137 | Lockheed Martin |
| Total Research and Development Cluster | | 45,881,942 | 7,598,307 | |
| Total U.S. Department of Defense | | 68,697,420 | 8,082,352 | |

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

| | | | | |
|---|--------|------------|---------|--|
| Community Development Block Grants/State's Program | 14.228 | 25,672,755 | | |
| Emergency Shelter Grants Program | 14.231 | 1,385,690 | | |
| Supportive Housing Program | 14.235 | 210,004 | | |
| Shelter Plus Care | 14.238 | 119,588 | | |
| HOME Investment Partnerships Program | 14.239 | 15,108,243 | | |
| Housing Opportunities for Persons with AIDS | 14.241 | 744,874 | 15,826 | City of Richmond |
| Opportunities for Youth Youthbuild Program | 14.243 | 296,292 | | |
| Fair Housing Assistance Program - State and Local | 14.401 | 343,931 | | |
| Community Outreach Partnership Center Program | 14.511 | 287,629 | | |
| Community Development Work-Study Program | 14.512 | 41,999 | | |
| Historically Black Colleges and Universities Program | 14.520 | 179,850 | 37,433 | Norfolk Redevelopment & Housing Authority |
| Public and Indian Housing | 14.850 | 79,029 | | |
| Demolition and Revitalization of Severely Distressed Public Housing | 14.866 | 31,713 | 42,089 | Norfolk Redevelopment & Housing Authority |
| Lead-Based Paint Hazard Control in Privately-Owned Housing | 14.900 | 236,119 | | |
| Total Excluding Clusters Identified Below | | 44,737,716 | 95,348 | |
| CDBG Entitlement and Small Cities Cluster: | | | | |
| Community Development Block Grants/Small Cities Program | 14.219 | 47,844 | | |
| Research and Development Cluster: | | | | |
| Supportive Housing for the Elderly | 14.157 | 9,056 | | |
| Manufactured Home Construction and Safety Standards | 14.171 | (27) | | |
| General Research and Technology Activity | 14.506 | | 35,698 | Radiation Monitoring Devices Inc. |
| Community Outreach Partnership Center Program | 14.511 | 155,135 | | |
| Doctoral Dissertation Research Grants | 14.516 | 7,776 | | |
| Other Assistance: | | | | |
| Other | 14.000 | 111,447 | 90,558 | Newport Partners LLC |
| Other | 14.000 | | 64,892 | University Consortium for Geographic Information Science |
| Other | 14.000 | | 22,359 | City of Richmond |
| Total Research and Development Cluster | | 283,387 | 213,507 | |
| Total U.S. Department of Housing and Urban Development | | 45,068,947 | 308,855 | |

U.S. DEPARTMENT OF THE INTERIOR

| | | | | |
|--|--------|-----------|--|--|
| Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining | 15.250 | 3,241,245 | | |
| Abandoned Mine Land Reclamation (AMLR) Program | 15.252 | 6,242,683 | | |
| Coastal Wetlands Planning, Protection and Restoration Act | 15.614 | 42,294 | | |
| Cooperative Endangered Species Conservation Fund | 15.615 | 207,774 | | |
| Clean Vessel Act | 15.616 | 180,702 | | |
| North American Wetlands Conservation Fund | 15.623 | 257,463 | | |
| Wildlife Conservation and Restoration | 15.625 | 179,341 | | |
| Landowner Incentive | 15.633 | 21,625 | | |
| State Wildlife Grants | 15.634 | 450,014 | | |
| Assistance to State Water Resources Research Institutes | 15.805 | 2,500 | | |
| U.S. Geological Survey - Research and Data Collection | 15.808 | 129,148 | | |
| Historic Preservation Fund Grants-In-Aid | 15.904 | 653,788 | | |
| National Historic Landmark | 15.912 | 3,763 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|------------------------|-------------------|-----------------|---|
| Outdoor Recreation - Acquisition, Development and Planning | 15.916 | 1,109,568 | | |
| Rivers, Trails and Conservation Assistance | 15.921 | 45,519 | | |
| Other Assistance | 15.000 | 26,270 | | |
| Total Excluding Clusters Identified Below | | 12,793,697 | | |
| Fish and Wildlife Cluster: | | | | |
| Sport Fish Restoration | 15.605 | 3,862,488 | 61,836 | Recreational Boating & Fishing Foundation |
| Wildlife Restoration | 15.611 | 3,930,875 | | |
| Total Fish and Wildlife Cluster | | 7,793,363 | 61,836 | |
| Research and Development Cluster: | | | | |
| Cultural Resource Management | 15.224 | 1,498 | | |
| Water Reclamation and Reuse Program | 15.504 | 45,548 | | |
| Fish and Wildlife Management Assistance | 15.608 | 22,246 | | |
| Multi State Conservation Grants | 15.628 | 50,131 | | |
| Partners for Fish and Wildlife | 15.631 | 22,059 | | |
| Assistance to State Water Resources Research Institutes | 15.805 | 182,544 | 17,187 | University of Maryland |
| Earthquake Hazards Reduction Program | 15.807 | 43,143 | | |
| U.S. Geological Survey - Research and Data Acquisition | 15.808 | 1,544,960 | | |
| National Spacial Data Infrastructure Cooperative Agreements Program | 15.809 | 6,223 | | |
| National Cooperative Geologic Mapping Program | 15.810 | 395 | | |
| Gap Analysis Program | 15.811 | 851 | | |
| Disposal of Surplus Wildlife | 15.900 | 177,337 | | |
| Historic Preservation Fund Grants-In-Aid | 15.904 | 38,610 | | |
| National Historic Landmark | 15.912 | 78,370 | | |
| Technical Preservation Services | 15.915 | 191,613 | | |
| Outdoor Recreation - Acquisition, Development, and Planning | 15.916 | 53,797 | | |
| Rivers, Trails and Conservation Assistance | 15.921 | 227,130 | 16,735 | Florida International University |
| National Center for Preservation Technology and Training | 15.923 | 26,968 | | |
| American Battlefield Protection | 15.926 | 35,614 | | |
| Other Assistance | 15.000 | 326,576 | | |
| Total Research and Development Cluster | | 3,075,613 | 33,922 | |
| Total U.S. Department of the Interior | | 23,662,673 | 95,758 | |

U.S. DEPARTMENT OF JUSTICE

| | | | | |
|--|--------|------------|--------|---------------------------|
| Law Enforcement Assistance - Narcotics and Dangerous Drugs Training | 16.004 | 226,379 | | |
| State Domestic Preparedness Equipment Support Program | 16.007 | 73,981 | | |
| Juvenile Accountability Incentive Block Grants | 16.523 | 3,478,415 | | |
| Grants to Reduce Violent Crimes Against Women on Campus | 16.525 | 233,389 | | |
| Training Grants to Stop Abuse and Sexual Assault of Older Individuals or | 16.528 | 41,988 | | |
| Juvenile Justice and Delinquency Prevention - Allocation to States | 16.540 | 2,169,244 | | |
| Developing, Testing and Demonstrating Promising New Programs | 16.541 | 34,098 | | |
| Part D - Research, Evaluation, Technical Assistance and Training | 16.542 | 96,330 | | |
| Victims of Child Abuse | 16.547 | | 53,080 | Virginia CASA Association |
| Part E - State Challenge Activities | 16.549 | 90,645 | | |
| State Justice Statistics Program for Statistical Analysis Centers | 16.550 | 1,273,685 | | |
| National Criminal History Improvement Program (NCHIP) | 16.554 | 898,984 | | |
| National Institute of Justice Research, Evaluation, and | | | | |
| Development Project Grants | 16.560 | 658,817 | | |
| Crime Laboratory Improvement Combined Offender DNA Index System | | | | |
| Backlog Reduction | 16.564 | 271,079 | | |
| Crime Victim Assistance | 16.575 | 8,915,707 | | |
| Crime Victim Compensation | 16.576 | 706,965 | | |
| Byrne Formula Grant Program | 16.579 | 11,994,138 | | |
| Edward Byrne Memorial State and Local Law Enforcement | | | | |
| Assistance Discretionary Grants Program | 16.580 | 4,035,526 | | |
| Drug Court Discretionary Grant Program | 16.585 | 78,528 | 10,000 | City of Portsmouth |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|--|----------------|-------------|----------|--|
| | | | | |
| Violent Offender Incarceration and Truth in Sentencing Incentive Grants | 16.586 | 10,607,217 | | |
| Violence Against Women Formula Grants | 16.588 | 2,662,043 | | |
| Rural Domestic Violence and Child Victimization Enforcement Grant Program | 16.589 | 4,230 | | |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders | 16.590 | 244,716 | | |
| Local Law Enforcement Block Grants Program | 16.592 | 139,120 | | |
| Residential Substance Abuse Treatment for State Prisoners | 16.593 | 1,016,152 | | |
| Community Prosecution and Project Safe Neighborhoods | 16.609 | 66,789 | | |
| Closed - Circuit Televising of Child Victims of Abuse | 16.611 | 35,769 | | |
| Public Safety Partnership and Community Policing Grants | 16.710 | 2,953,533 | | |
| Police Corps | 16.712 | 298,119 | | |
| Juvenile Mentoring Program | 16.726 | 59,772 | | |
| Enforcing Underage Drinking Laws Program | 16.727 | 286,179 | | |
| | | | | |
| Total Excluding Cluster Identified Below | | 53,651,537 | 63,080 | |
| | | | | |
| Research and Development Cluster: | | | | |
| Law Enforcement Assistance - Narcotics and Dangerous Drugs | | | | |
| Laboratory Analysis | 16.001 | 194,119 | | |
| Law Enforcement Assistance - FBI Advanced Police Training | 16.300 | | 44,648 | Harris Corporation |
| Law Enforcement Assistance - FBI Crime Laboratory Support | 16.301 | 311,423 | | |
| Byrne Formula Grant Program | 16.560 | 306,601 | | |
| Byrne Formula Grant Program | 16.579 | 12,348 | | |
| Violence Against Women Formula Grants | 16.588 | 25,863 | | |
| Regional Information Sharing Systems | 16.610 | 32,409 | | |
| Drug-Free Communities Support Program Grants | 16.729 | 139,827 | | |
| Other Assistance | 16.000 | 536,511 | | |
| | | | | |
| Total Research and Development Cluster | | 1,559,101 | 44,648 | |
| | | | | |
| Total U.S. Department of Justice | | 55,210,638 | 107,728 | |
| | | | | |
| U.S. DEPARTMENT OF LABOR | | | | |
| Labor Force Statistics | 17.002 | 1,912,180 | | |
| Compensation and Working Conditions | 17.005 | 107,101 | | |
| Registered Apprenticeship and Other Training | 17.201 | 31,168 | | |
| | | | | |
| | | | | Shenandoah Valley Workforce Investment |
| Certification of Foreign Workers for Temporary Agricultural Employment | 17.202 | 16,975 | 31,168 | Board |
| Labor Certification for Alien Workers | 17.203 | 1,393,972 | | |
| Unemployment Insurance | 17.225 | 640,475,422 | | |
| Senior Community Service Employment Program | 17.235 | 3,228,738 | | |
| Trade Adjustment Assistance - Workers | 17.245 | 29,798,652 | | |
| Welfare-to-Work Grants to States and Localities | 17.253 | 2,775,815 | 107,176 | Welfare To Work Local Area |
| Welfare-to-Work Grants to States and Localities | 17.253 | | 67,803 | City of Charlottesville |
| Welfare-to-Work Grants to States and Localities | 17.253 | | 48,892 | Regional VA Workforce Investment Board |
| One-Stop Career Center Initiative | 17.257 | 785,918 | 139,465 | City of Richmond |
| Employment and Training Administration Pilots, Demonstrations, and Research Projects | 17.261 | 3,486,681 | 81,954 | Shenandoah Valley Workforce Investment Board |
| Employment and Training Administration Pilots, Demonstrations, and Research Projects | 17.261 | | 178,544 | West Piedmont Welfare Investment Board |
| Work Incentives Grant | 17.266 | | 19,088 | Henrico County |
| Work Incentives Grant | 17.266 | | 59,153 | Capital Area Workforce Investment Board |
| Occupational Safety and Health - State Program | 17.503 | 3,025,131 | | |
| Consultation Agreements | 17.504 | 964,329 | | |
| Mine Health and Safety Grants | 17.600 | 259,169 | | |
| Mine Health and Safety Counseling and Technical Assistance | 17.601 | 24,593 | | |
| Employment Programs for People with Disabilities | 17.720 | 696,369 | 30,057 | Training and Development Corporation |
| | | | | |
| Total Excluding Clusters Identified Below | | 688,982,213 | 763,300 | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|------------------------|---------------|-----------------|---|
| Employment Services Cluster: | | | | |
| Employment Service | 17.207 | 17,951,062 | | |
| Disabled Veterans' Outreach Program (DVOP) | 17.801 | 1,781,226 | | |
| Local Veterans' Employment Representative Program | 17.804 | 1,252,708 | | |
| | | | | |
| Total Employment Services Cluster | | 20,984,996 | | |
| WIA Cluster: | | | | |
| WIA Adult Program | 17.258 | 12,262,547 | 2,043,147 | VEC One Stops |
| WIA Adult Program | 17.258 | | 110,569 | Bay Consortium-Private Industry Council |
| | | | | Greater Peninsula Workforce Investment |
| WIA Adult Program | 17.258 | | 512,211 | Board |
| WIA Adult Program | 17.258 | | 62,638 | Henry-Martinsville Social Services |
| WIA Adult Program | 17.258 | | 182,322 | Thomas Jefferson Planning Commission |
| | | | | West Piedmont Workforce Investment |
| WIA Adult Program | 17.258 | | 336,204 | Board |
| | | | | Bay Consortium-Workforce Investment |
| WIA Youth Activities | 17.259 | 15,025,829 | 156,635 | Board |
| WIA Youth Activities | 17.259 | | 16,146 | People Inc. of SW VA |
| WIA Dislocated Workers | 17.260 | 19,009,154 | 664,302 | State of Maryland-Metrotek |
| WIA Dislocated Workers | 17.260 | | 1,912,897 | VEC One Stops |
| | | | | Bay Consortium-Workforce Investment |
| WIA Dislocated Workers | 17.260 | | 55,249 | Board |
| WIA Dislocated Workers | 17.260 | | 70,053 | City of Danville |
| | | | | Greater Peninsula Workforce |
| WIA Dislocated Workers | 17.260 | | 390,998 | Development Consortium |
| WIA Dislocated Workers | 17.260 | | 1,361,108 | Opportunity, Inc. |
| WIA Dislocated Workers | 17.260 | | 289,519 | Region 2000 Regional Commission |
| WIA Dislocated Workers | 17.260 | | 3,921 | VA Workforce Council |
| | | | | West Piedmont Workforce Investment |
| WIA Dislocated Workers | 17.260 | | 650,034 | Board |
| | | | | |
| Total WIA Cluster | | 46,297,530 | 8,817,953 | |
| Research and Development Cluster: | | | | |
| Other Assistance: | | | | |
| | | | | Shenandoah Valley Workforce |
| Other | 17.000 | 4,914 | 4,302 | Development |
| Other | 17.000 | | 6,952 | PITI |
| | | | | |
| Total Research and Development Cluster | | 4,914 | 11,254 | |
| | | | | |
| Total U.S. Department of Labor | | 756,269,653 | 9,592,507 | |
| U.S. DEPARTMENT OF STATE | | | | |
| Special Domestic Assignments | 19.202 | 1,463,964 | | |
| Program for Study of Europe and the Independent States of the Former Soviet Union | 19.300 | | 28,859 | NCEER |
| Educational Exchange - University Lecturers (Professors) and Research Scholars | 19.401 | 7,177 | | |
| Educational Partnerships Program | 19.405 | 92,840 | | |
| Professional Development-Teacher Training | 19.419 | 67,570 | | |
| | | | | NAFSA: Association of International |
| Cooperative Grants | 19.420 | | 4,516 | Educators (COOP) |
| Other Assistance: | | | | |
| Other | 19.000 | 29,427 | 172,356 | Logicon |
| Other | 19.000 | 17,821 | 52,480 | AED |
| Other | 19.000 | 17,056 | 403 | IREX |
| | | | | |
| Total Excluding Cluster Identified Below | | 1,695,855 | 258,614 | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|--|------------------------|---------------|-----------------|---|
| Research and Development Cluster: | | | | |
| Educational Partnerships Program | 19.424 | 82,410 | | |
| Other Assistance: | | | | |
| Other | 19.000 | 16,094 | 40,096 | IREX |
| Other | 19.000 | | 20,245 | CIES |
| Total Research and Development Cluster | | 98,504 | 60,340 | |
| Total U.S. Department of State | | 1,794,359 | 318,954 | |

U.S. DEPARTMENT OF TRANSPORTATION

| | | | | |
|--|--------|-------------|--------|---------------------------|
| Boating Safety Financial Assistance | 20.005 | 2,218 | | |
| Aviation Education | 20.100 | | 6,107 | Booz Allen Hamilton, Inc. |
| Airport Improvement Program | 20.106 | 90,570 | | |
| Highway Training and Education | 20.215 | 43,875 | | |
| Motor Carrier Safety | 20.217 | 20,000 | | |
| National Motor Carrier Safety | 20.218 | 3,650,486 | | |
| Recreational Trails Program | 20.219 | 927,221 | | |
| High Speed Ground Transportation: Next Generation High Speed Rail Program | 20.312 | 12,252 | | |
| Railroad Research and Development | 20.313 | 24,676 | | |
| Port Security Grants | 20.401 | 4,454,345 | | |
| Port Security Grants | 20.420 | 2,782,983 | | |
| Federal Transit - Metropolitan Planning Grants | 20.505 | 1,620,542 | | |
| Formula Grants for Other Than Urbanized Areas | 20.509 | 9,418,188 | | |
| Capital Assistance Program for the Elderly Persons and Persons with Disabilities | 20.513 | 813,826 | | |
| State Planning and Research | 20.515 | 209,250 | | |
| Job Access - Reverse Commute | 20.516 | 905,373 | | |
| Alcohol Open Container Requirements Section 154 | 20.607 | 3,697,693 | | |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated Section 164 | 20.605 | 479,690 | | |
| Pipeline Safety | 20.700 | 377,100 | | |
| Interagency Hazardous Materials Public Sector Training and Planning Grants | 20.703 | 282,749 | | |
| Minority Institutions | 20.907 | 42,384 | | |
| Other Assistance | 20.000 | 437,864 | 6,896 | Bacchus & Gamma |
| Total Excluding Clusters Identified Below | | 30,293,285 | 13,003 | |
| Highway Planning and Construction Cluster: | | | | |
| Highway Planning and Construction | 20.205 | 618,624,782 | | |
| Federal Transit Cluster: | | | | |
| Federal Transit - Capital Investment Grants | 20.500 | 561,867 | | |
| Highway Safety Cluster: | | | | |
| State and Community Highway Safety | 20.600 | 2,945,000 | | |
| Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants | 20.601 | 401,770 | | |
| Occupant Protection | 20.602 | 525,248 | | |
| Federal Highway Safety Data Improvements Incentive Grants | 20.603 | 145,095 | | |
| Safety Incentive Grants for Use of Seatbelts | 20.604 | 1,055,563 | | |
| Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons | 20.605 | 3,279,091 | | |
| Total Highway Safety Cluster | | 8,351,767 | | |
| Research and Development Cluster: | | | | |
| Aviation Research Grants | 20.108 | 638,150 | | |
| Air Transportation Centers for Excellence | 20.109 | 176,190 | | |
| Highway Training and Education | 20.215 | 169,261 | 4,717 | University of Maryland |
| Motor Carrier Safety | 20.217 | 1,005,833 | | |
| Railroad Safety | 20.301 | 917,751 | | |
| Federal Transit Grants for University Research and Training | 20.502 | 2,153 | | |
| State Planning and Research | 20.515 | 6,490 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|------------------------|---------------|-----------------|---|
| University Transportation Centers Program | 20.701 | 1,056,155 | 112,745 | Pennsylvania State University |
| Transportation - Consumer Affairs | 20.900 | 46,647 | | |
| Other Assistance: | | | | |
| Other | 20.000 | 4,650,278 | 1,011 | IBM Business Consulting Services |
| Other | 20.000 | | 111,850 | Penn State University |
| | | | | Rutgers, The State University of New |
| Other | 20.000 | | (2,166) | Jersey |
| Other | 20.000 | | 24,455 | The National Academies |
| Other | 20.000 | | 11,171 | University of Iowa |
| Other | 20.000 | | 28,954 | University of Michigan - Ann Arbor |
| Other | 20.000 | | 94,426 | Ohio State University |
| Other | 20.000 | | 336,197 | George Washington University |
| Other | 20.000 | | 45,606 | Kittelson & Associates Inc. |
| | | | | |
| Total Research and Development Cluster | | 8,668,908 | 768,966 | |
| | | | | |
| Total U.S. Department of Transportation | | 666,500,610 | 781,968 | |
| | | | | |
| UNITED STATES TREASURY | | | | |
| Jobs and Growth Tax Relief Reconciliation Act of 2002 | 21.999 | 240,000,000 | | |
| Other Assistance | 21.000 | 133,655 | | |
| | | | | |
| Total for United States Treasury | | 240,133,655 | | |
| | | | | |
| APPALACHIAN REGIONAL COMMISSION | | | | |
| Appalachian Regional Development | 23.001 | 245,898 | 1,009 | East Tennessee State University |
| Appalachian Area Development | 23.002 | 47,526 | | |
| Appalachian State Research, Technical Assistance, and Demonstration Projects | 23.011 | | (2,406) | Appalachian Regional Commission |
| Appalachian State Research, Technical Assistance, and Demonstration Projects | 23.011 | | 891 | Hazard Community College |
| | | | | |
| Total Excluding Cluster Identified Below | | 293,424 | (506) | |
| | | | | |
| Highway Planning and Construction Cluster: | | | | |
| Appalachian Development Highway System | 23.003 | 65,282 | | |
| | | | | |
| Research and Development Cluster: | | | | |
| Appalachian Regional Development | 23.001 | (613) | | |
| Appalachian Area Development | 23.002 | 11,442 | | |
| | | | | |
| Total Research and Development Cluster | | 10,829 | | |
| | | | | |
| Total Appalachian Regional Commission | | 369,535 | (506) | |
| | | | | |
| OFFICE OF PERSONNEL MANAGEMENT | | | | |
| Research and Development Cluster: | | | | |
| Intergovernmental Personnel Act (IPA) Mobility Program | 27.011 | 113,789 | | |
| | | | | |
| FEDERAL TRADE COMMISSION | | | | |
| Fair Competition Counseling and Investigation of Complaints | 36.001 | 432 | | |
| | | | | |
| GENERAL SERVICES ADMINISTRATION | | | | |
| Donation of Federal Surplus Personal Property | 39.003 | 2,416,769 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|------------------------|---------------|-----------------|---|
| Research and Development Cluster: | | | | |
| Other Assistance | 39.000 | 727,161 | 29,916 | Howard University |
| Total General Services Administration | | 3,143,930 | 29,916 | |
| LIBRARY OF CONGRESS | | | | |
| Books for the Blind and Visually Handicapped | 42.001 | 5,000 | | |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | | |
| Aerospace Education Services Program | 43.001 | 261,388 | | |
| Technology Transfer | 43.002 | 86,107 | 1,870 | Bay Mills Community College |
| Other Assistance: | | | | Old Dominion University Research |
| Other | 43.000 | 56,867 | 42,351 | Foundation |
| Other | 43.000 | | 76,000 | Technology Commercialization Center |
| Total Excluding Cluster Identified Below | | 404,362 | 120,221 | |
| Research and Development Cluster: | | | | |
| Aerospace Education Services Program | 43.001 | 7,109,347 | 259 | University Of Arizona |
| Aerospace Education Services Program | 43.001 | | 92,435 | Virginia Space Grant Consortium |
| Aerospace Education Services Program | 43.001 | | 90,431 | Ohio Research Institute |
| Aerospace Education Services Program | 43.001 | | 28,773 | Institute of Atmospheric Science |
| Aerospace Education Services Program | 43.001 | | 41,812 | Oklahoma State University |
| Aerospace Education Services Program | 43.001 | | 30,856 | SpaceWorks Inc |
| Aerospace Education Services Program | 43.001 | | 86,010 | California Inst. of Technology |
| Aerospace Education Services Program | 43.001 | | 24,135 | Colorado State University |
| Technology Transfer | 43.002 | 1,682,882 | 28,451 | University of Massachusetts |
| Technology Transfer | 43.002 | | 14,172 | University Of Michigan |
| Technology Transfer | 43.002 | | 17,396 | Virginia Space Grant Consortium |
| Technology Transfer | 43.002 | | 44,015 | Clark University |
| Technology Transfer | 43.002 | | 5,429 | Pennsylvania State University |
| Technology Transfer | 43.002 | | 58,098 | Luna Innovations Inc |
| Other Assistance: | | | | |
| Other | 43.000 | 13,981,057 | 160,717 | Averett University |
| Other | 43.000 | | 102,711 | Luna Innovations Inc |
| Other | 43.000 | | 150,197 | Nanosonic Inc |
| Other | 43.000 | | 31,258 | National Consortium for Aviation Mobility |
| Ohio State University Research | | | | |
| Other | 43.000 | | 31,254 | Foundation |
| Other | 43.000 | | 62,625 | Star Technologies Corporation |
| Other | 43.000 | | 9,410 | TRS Ceramics Inc |
| Other | 43.000 | | 58,773 | University of Georgia |
| Other | 43.000 | | 34,167 | University of New Orleans |
| Other | 43.000 | | 17,782 | SRI |
| Other | 43.000 | | 51,250 | ODURF |
| Other | 43.000 | | 30,399 | AWP |
| Other | 43.000 | | 56,977 | Northrup Grumman |
| Total Research and Development Cluster | | 22,773,286 | 1,359,791 | |
| Total National Aeronautics and Space Administration | | 23,177,648 | 1,480,012 | |
| NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES | | | | |
| Promotion of the Arts - Grants to Organizations and Individuals | 45.024 | 48,717 | 58,513 | AWP |
| Promotion of the Arts - Partnership Agreements | 45.025 | 556,438 | | |
| Promotion of the Humanities - Federal/State Partnership | 45.129 | 345,792 | 7,779 | University of North Florida |
| Promotion of the Humanities - Challenge Grants | 45.130 | 4,091 | | |
| Promotion of the Humanities - Division of Preservation and Access | 45.149 | 338,779 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|------------------------|---------------|-----------------|---|
| Promotion of the Humanities - Fellowships and Stipends | 45.160 | 29,549 | | |
| Promotion of the Humanities - Education Development and Demonstration | 45.162 | 78,666 | | |
| Museum for America Grants | 45.301 | 13,432 | | |
| Museum Assessment Program | 45.302 | 27,331 | | |
| Conservation Project Support | 45.303 | 54 | | |
| Conservation Assessment Program | 45.304 | 2,610 | | |
| State Library Program | 45.310 | 3,566,761 | | |
| National Leadership Grants | 45.312 | 7,296 | | |
| Other Assistance | 45.000 | 161,972 | | |
| Total Excluding Cluster Identified Below | | 5,181,488 | 66,293 | |
| Research and Development Cluster: | | | | |
| Promotion of the Arts - Grants to Organizations and Individuals | 45.024 | 5,480 | | |
| Promotion of the Arts-Leadership Initiatives | 45.026 | 18,324 | | |
| Promotion of the Humanities - Federal/State Partnership | 45.129 | 217,860 | | |
| Promotion of the Humanities - Challenge Grants | 45.130 | 64,055 | | |
| Promotion of the Humanities - Division of Preservation and Access | 45.149 | 72,294 | | |
| Promotion of the Humanities - Fellowships and Stipends | 45.160 | 49,198 | | |
| Promotion of the Humanities - Research | 45.161 | 537,318 | | |
| Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development | 45.162 | 155,342 | | |
| Promotion of the Humanities - Professional Development | 45.163 | 93,965 | | |
| Promotion of the Humanities - Public Programs | 45.164 | 110,411 | | |
| Museum Assessment Program | 45.302 | 15,980 | | |
| National Leadership Grants | 45.312 | | 53,644 | University Of Nebraska at Omaha |
| Total Research and Development Cluster | | 1,340,227 | 53,644 | |
| Total National Foundation on the Arts and the Humanities | | 6,521,715 | 119,936 | |

NATIONAL SCIENCE FOUNDATION

| | | | | |
|--|--------|------------|---------|---------------------------------------|
| Engineering Grants | 47.041 | 716,495 | | |
| Mathematical and Physical Sciences | 47.049 | 269,444 | | |
| Geosciences | 47.050 | (10,577) | 8,491 | University of Minnesota |
| Computer and Information Science and Engineering | 47.070 | 19,827 | | |
| Biological Sciences | 47.074 | 383,061 | | |
| Social, Behavioral, and Economic Sciences | 47.075 | 47,861 | | |
| Education and Human Resources | 47.076 | 2,431,945 | 2,889 | Space Tec |
| Education and Human Resources | 47.076 | | 26,101 | Virginia Union University |
| Education and Human Resources | 47.076 | | 41,008 | Howard University |
| Education and Human Resources | 47.076 | | 109,553 | Howard University |
| Education and Human Resources | 47.076 | | 445 | George Washington University |
| Total Excluding Cluster Identified Below | | 3,858,056 | 188,487 | |
| Research and Development Cluster: | | | | |
| Engineering Grants | 47.041 | 10,880,166 | 259,878 | Carnegie-Mellon University |
| Engineering Grants | 47.041 | | 49,520 | Northwestern University |
| Engineering Grants | 47.041 | | 13,122 | NRAO |
| Engineering Grants | 47.041 | | 99,721 | American Council of Learned Societies |
| Engineering Grants | 47.041 | | 30,323 | Duke University |
| Engineering Grants | 47.041 | | 20,296 | Fibertek Inc |
| Engineering Grants | 47.041 | | 3,805 | Luna Innovations Inc |
| Engineering Grants | 47.041 | | 55,612 | North Carolina State University |
| Engineering Grants | 47.041 | | 7,510 | Penn State University |
| | | | | Rutgers, The State University of New |
| Engineering Grants | 47.041 | | 37,353 | Jersey |
| Engineering Grants | 47.041 | | 41,396 | University of Central Florida |
| Engineering Grants | 47.041 | | 10,713 | University of Florida |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through |
|--|----------------|------------|----------|---|
| | | | | Entity Name (Indirect Only) |
| Engineering Grants | 47.041 | | 29,422 | Drexel University |
| Engineering Grants | 47.041 | | 12,063 | University of Connecticut |
| Mathematical and Physical Sciences | 47.049 | 11,557,326 | 61,590 | University Of Illinois |
| Mathematical and Physical Sciences | 47.049 | | 568 | University of Massachusetts |
| Mathematical and Physical Sciences | 47.049 | | 21,832 | University Of Texas |
| Mathematical and Physical Sciences | 47.049 | | 37,735 | Arizona State University |
| Mathematical and Physical Sciences | 47.049 | | 17,546 | Cornell University |
| Mathematical and Physical Sciences | 47.049 | | 1,309 | Luna Innovations Inc |
| Mathematical and Physical Sciences | 47.049 | | 10,000 | Nanosonic Inc |
| Mathematical and Physical Sciences | 47.049 | | 18,864 | University of Georgia |
| Mathematical and Physical Sciences | 47.049 | | 3,877 | Hampton University |
| Mathematical and Physical Sciences | 47.049 | | 3,982 | Colorado State University |
| Geosciences | 47.050 | 5,417,931 | 2,176 | University of Alaska |
| Geosciences | 47.050 | | 12,063 | The George Washington University |
| Geosciences | 47.050 | | 9,661 | The Research Foundation of State Univ |
| Geosciences | 47.050 | | 11,499 | UCAR |
| Computer and Information Science and Engineering | 47.070 | 7,586,423 | 431,251 | University Of California |
| Computer and Information Science and Engineering | 47.070 | | 18,003 | University Of Connecticut |
| Computer and Information Science and Engineering | 47.070 | | 167,361 | University Of Illinois |
| Computer and Information Science and Engineering | 47.070 | | 131,974 | Carnegie-Mellon University |
| Computer and Information Science and Engineering | 47.070 | | 35,207 | Case Western Reserve University |
| Computer and Information Science and Engineering | 47.070 | | 40,691 | Clemson University |
| Computer and Information Science and Engineering | 47.070 | | 40,076 | Penn State University |
| Computer and Information Science and Engineering | 47.070 | | 40,089 | Purdue University |
| Computer and Information Science and Engineering | 47.070 | | 25,353 | SRI International |
| Computer and Information Science and Engineering | 47.070 | | 10,624 | University of California, Irvine |
| Computer and Information Science and Engineering | 47.070 | | 15,148 | University of Illinois |
| Computer and Information Science and Engineering | 47.070 | | 84,654 | University of Texas at Austin |
| Computer and Information Science and Engineering | 47.070 | | 75,838 | Ohio State |
| Biological Sciences | 47.074 | 10,160,227 | 25,293 | Arizona State University |
| Biological Sciences | 47.074 | | 21,595 | Indiana University |
| Biological Sciences | 47.074 | | 212,645 | Oklahoma State University |
| Biological Sciences | 47.074 | | 511 | SUNY at Cortland |
| Biological Sciences | 47.074 | | 133,979 | University of Georgia |
| Biological Sciences | 47.074 | | 135,037 | University of Nevada Reno |
| Biological Sciences | 47.074 | | 184,006 | University of Tennessee |
| Biological Sciences | 47.074 | | 1,862 | University of California |
| Biological Sciences | 47.074 | | 31,925 | University of North Carolina |
| Social, Behavioral, and Economic Sciences | 47.075 | 2,256,214 | 13,745 | Penn State University |
| Social, Behavioral, and Economic Sciences | 47.075 | | 36,138 | St Cloud State University |
| Social, Behavioral, and Economic Sciences | 47.075 | | 27,176 | Association for Institution Research Civilian Research and Development |
| Social, Behavioral, and Economic Sciences | 47.075 | | 1,164 | Foundation |
| Social, Behavioral, and Economic Sciences | 47.075 | | 5,080 | NAS |
| Education and Human Resources | 47.076 | 4,554,995 | 93,581 | Harvard University |
| | | | | Kentucky Science & Technology |
| Education and Human Resources | 47.076 | | 104,051 | Corporation |
| Education and Human Resources | 47.076 | | 52,340 | SRI International |
| Education and Human Resources | 47.076 | | 122,724 | Penn State University |
| Education and Human Resources | 47.076 | | 38,006 | University of Florida |
| Polar Programs | 47.078 | 996,471 | 82,401 | University of Alaska |
| Other Assistance: | | | | Rutgers, The State University of New |
| Other | 47.000 | 645,326 | 55,693 | Jersey |
| Other | 47.000 | | 17,410 | Research Foundation of State University |
| Other | 47.000 | | 15,150 | University of Illinois |
| Other | 47.000 | | 767 | ATCC |
| Other | 47.000 | | 28,244 | Vanderbilt University |
| Other | 47.000 | | 8,671 | TEES |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|--|------------------------|---------------|-----------------|---|
| Other | 47.000 | | 6,459 | Vanderbilt University |
| Other | 47.000 | | 36,367 | Brigham Young University |
| Total Research and Development Cluster | | 54,055,079 | 3,491,725 | |
| Total National Science Foundation | | 57,913,135 | 3,680,212 | |

SECURITIES AND EXCHANGE COMMISSION

| | | | |
|--|--------|---------|--|
| Other Assistance | 58.000 | 85,087 | |
| Research and Development Cluster: | | | |
| Other Assistance | 58.000 | 168,198 | |
| Total for Securities and Exchange Commission | | 253,285 | |

SMALL BUSINESS ADMINISTRATION

| | | | |
|---|--------|-----------|--|
| Business Development Assistance to Small Business | 59.005 | 193,803 | |
| 7 (i) Technical Assistance | 59.007 | 1,240,858 | |
| Small Business Development Center | 59.037 | 1,808,813 | |
| Other Assistance | 59.000 | 456,024 | |
| Total Small Business Administration | | 3,699,498 | |

SMITHSONIAN INSTITUTE

| | | | |
|---|--------|--|-------------------------|
| Authentication and/or Repair of Oriental Objects and Translation of Related Inscriptions | 60.003 | | (9,934) Mayo Foundation |
|---|--------|--|-------------------------|

TENNESSEE VALLEY AUTHORITY

| | | | |
|---|--------|---------|--|
| Research and Development Cluster: | | | |
| TVA Energy Research and Technology Applications | 62.001 | 100,000 | |
| Other Assistance | 62.000 | 61,474 | |
| Total Tennessee Valley Authority | | 161,474 | |

U.S. DEPARTMENT OF VETERANS AFFAIRS

| | | | |
|--|--------|---------|--|
| All-Volunteer Force Educational Assistance | 64.124 | 197,425 | |
| Other Assistance | 64.000 | 42,180 | |
| Total Excluding Cluster Identified Below | | 239,605 | |
| Research and Development Cluster: | | | |
| Veterans State Hospital Care | 64.016 | 53,562 | |
| Other Assistance | 64.000 | 1,530 | |
| Total Research and Development Cluster | | 55,092 | |
| Total U.S. Department of Veterans Affairs | | 294,697 | |

ENVIRONMENTAL PROTECTION AGENCY

| | | | |
|--|--------|-----------|--|
| Air Pollution Control Program Support | 66.001 | 2,814,005 | |
| State Indoor Radon Grants | 66.032 | 90,680 | |
| Water Pollution Control State and Interstate Program Support | 66.419 | 1,400,568 | |
| State Public Water System Supervision | 66.432 | 2,587,439 | |
| Water Quality Management Planning | 66.454 | 304,277 | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|------------------------|---------------|-----------------|---|
| Capitalization Grants for Clean Water State Revolving Funds | 66.458 | 12,002,409 | | |
| Nonpoint Source Implementation Grants | 66.460 | 3,043,958 | | |
| Wetland Program Grants | 66.461 | 107,108 | | |
| Water Quality Cooperative Agreements | 66.463 | 23,054 | | |
| Chesapeake Bay Program | 66.466 | 2,564,441 | | |
| Wastewater Operator Training Grant Program (Technical Assistance) | 66.467 | 37,163 | | |
| Capitalization Grants for Clean Water State Revolving Funds | 66.468 | 19,239,653 | | |
| Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs | 66.471 | 190,269 | | |
| Beach Monitoring and Notification Program Implementation Grants | 66.472 | 174,812 | | |
| Water Protection Grants to States | 66.474 | 87,993 | | |
| Environmental Protection - Consolidated Research | 66.500 | 123,823 | | |
| Office of Research and Development Consolidated Research | 66.511 | 122,084 | | |
| Performance Partnership Grants | 66.605 | 2,204,390 | | |
| Surveys, Studies, Investigations and Special Purpose Grants | 66.606 | 815,949 | 7,572 | Resolve, Inc |
| Environmental Information Exchange Network Grant Program | 66.608 | 355,930 | | |
| Protection of Children and Adults (Elderly) from Environmental Health Risks | 66.609 | 2,556 | | |
| TSCA Title IV State Lead Grants - Certification of Lead-Based Paint Professionals | 66.707 | 377,990 | | |
| Pollution Prevention Grants Program | 66.708 | 94,890 | | |
| Capacity Building Grants and Cooperative Agreements for States and Tribes | 66.709 | 26,073 | | |
| Pesticide Environmental Stewardship - Regional Grants | 66.714 | 2,396 | | |
| Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach | 66.716 | 8,798 | | |
| Source Reduction Assistance | 66.717 | 2,470 | | |
| Hazardous Waste Management State Program Support | 66.801 | 1,809,308 | | |
| Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements | 66.802 | 769,720 | 4,926 | Ecology & Economics |
| State and Tribal Underground Storage Tanks Program | 66.804 | 166,651 | | |
| Leaking Underground Storage Tank Trust Fund Program | 66.805 | 1,523,398 | | |
| Solid Waste Management Assistance | 66.808 | 48,704 | | |
| Superfund State and Indian Tribe Core Program Cooperative Agreements | 66.809 | 272,743 | | |
| Alternative or Innovative Treatment Technology Research, Demonstration, | 66.813 | 15,427 | | |
| State and Tribal Response Program Grants | 66.817 | 221,133 | | |
| Environmental Education Grants | 66.951 | (1) | | |
| Total Excluding Cluster Identified Below | | 53,632,261 | 12,498 | |
| Research and Development Cluster: | | | | |
| Water Pollution Control - State and Interstate Program Support | 66.419 | 374,363 | | |
| Surveys, Studies, Demonstrations and Special Purpose Grants - Section 1442 of the Safe Drinking Water Act | 66.436 | 2,292 | | |
| Water Quality Management Planning | 66.454 | 65,575 | | |
| Nonpoint Source Implementation Grants | 66.460 | 541,200 | | |
| Wetlands Grants | 66.461 | 368,333 | | |
| Chesapeake Bay Program | 66.466 | 722,761 | | |
| Environmental Protection - Consolidated Research | 66.500 | 606,429 | (6,288) | North Carolina State University |
| Environmental Protection - Consolidated Research | 66.500 | | 153,721 | Purdue University |
| Environmental Protection - Consolidated Research | 66.500 | | 4,132 | QST Environmental Inc |
| Environmental Protection - Consolidated Grants - Program Support | 66.600 | 49,772 | | |
| Surveys, Studies, Investigations and Special Purpose Grants | 66.606 | 58,931 | 35,008 | Maryland Department of the Environment |
| Surveys, Studies, Investigations and Special Purpose Grants | 66.606 | | 43,997 | University of Maryland |
| Training and Fellowships for the Environmental Protection Agency | 66.607 | 14,001 | | |
| Training and Fellowships for the Environmental Protection Agency | 66.707 | 4,886 | | |
| Hazardous Waste Management State Program Support | 66.801 | 38,424 | | |
| Environmental Education and Training Program | 66.950 | 8,068 | | |
| Environmental Education Grants | 66.951 | 1,597 | | |
| Other Assistance: | | | | |
| Other | 66.000 | 55,378 | 203 | MACTEC Engineering & Consulting Inc |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through |
|--|----------------|------------|----------|--------------------------------|
| | | | | Entity Name (Indirect Only) |
| Other | 66.000 | | 47,500 | RVARC |
| Other | 66.000 | | 5,326 | WPI |
| Total Research and Development Cluster | | 2,912,010 | 283,599 | |
| Total Environmental Protection Agency | | 56,544,271 | 296,097 | |

U.S. DEPARTMENT OF ENERGY

| | | | | |
|---|--------|-----------|---------|---|
| State Energy Program | 81.041 | 922,203 | | |
| Weatherization Assistance for Low - Income Persons | 81.042 | 3,793,242 | | |
| Office of Science Financial Assistance Program | 81.049 | 35,144 | | |
| Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 81.117 | 36,307 | | |
| State Energy Program Special Projects | 81.119 | 260,521 | | |
| Other Assistance: | | | | |
| Other | 81.000 | 36,973 | 543,938 | Jefferson Labs |
| Other | 81.000 | | 4,756 | Oak Ridge Institute for Science & Education |
| Total Excluding Cluster Identified Below | | 5,084,390 | 548,694 | |
| Research and Development Cluster: | | | | |
| National Energy Information Center | 81.039 | | 31,899 | Oak Ridge National Laboratory |
| National Energy Information Center | 81.039 | | 352,281 | UT Battelle LLC |
| State Energy Program | 81.041 | 55,003 | | |
| Office of Science Financial Assistance Program | 81.049 | 5,242,411 | 61,927 | Penn State University |
| University Coal Research | 81.057 | 323,025 | | |
| Office of Scientific and Technical Information | 81.064 | 54,284 | 101,663 | Stanford University |
| Office of Scientific and Technical Information | 81.064 | | 80,369 | Altuda Energy Corporation |
| Office of Scientific and Technical Information | 81.064 | | 296,496 | Clemson University |
| Office of Scientific and Technical Information | 81.064 | | 195,697 | Sandia National Laboratories |
| Regional Biomass Energy Programs | 81.079 | 87,244 | | |
| Conservation Research and Development | 81.086 | 1,375,175 | 78,724 | United States Automotive Materials |
| Conservation Research and Development | 81.086 | | 32,427 | University of Illinois at Chicago |
| Renewable Energy Research and Development | 81.087 | 335,880 | 30,701 | Battelle Pacific Northwest National |
| Renewable Energy Research and Development | 81.087 | | 126,024 | Clemson University |
| Renewable Energy Research and Development | 81.087 | | 24,610 | Southeastern Universities Research |
| Renewable Energy Research and Development | 81.087 | | 635,462 | URS Corporation |
| Renewable Energy Research and Development | 81.087 | | 14,750 | UT Battelle LLC |
| Renewable Energy Research and Development | 81.087 | | 25,012 | University of California, Berkeley |
| Fossil Energy Research and Development | 81.089 | 1,125,467 | 20,150 | Nanosonic Inc |
| Fossil Energy Research and Development | 81.089 | | 21 | UT Battelle LLC |
| Office of Environmental Cleanup and Acceleration | 81.104 | 150,637 | 44,896 | Bechtel BWXT, Idaho LLC |
| Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 81.117 | 4,769 | | |
| Training and Technical Analysis/Assistance | 81.119 | 20,941 | | |
| Other Assistance: | | | | |
| Other | 81.000 | 1,427,142 | 436,318 | SURA-TJNAF |
| Other | 81.000 | | 35,795 | Engelhard Corporation |
| Other | 81.000 | | 33,923 | Luna Innovations Inc |
| Other | 81.000 | | 3,381 | Southern States Energy Board |
| Other | 81.000 | | 93,961 | UTC Fuel Cells |
| Other | 81.000 | | 16,378 | VPT, Inc. |
| Other | 81.000 | | 155,161 | Wackenhut Services Inc |
| Other | 81.000 | | 50,005 | West Virginia University |
| Other | 81.000 | | 82,999 | Battelle |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|--|------------------------|---------------|-----------------|---|
| Other | 81.000 | | 51,645 | University of Kentucky Research Foundation |
| Other | 81.000 | | 20,581 | University of Utah |
| Total Research and Development Cluster | | 10,201,977 | 3,133,256 | |
| Total U.S. Department of Energy | | 15,286,367 | 3,681,950 | |

FEDERAL EMERGENCY MANAGEMENT AGENCY

| | | | | |
|--|--------|-----------|--------|----------------|
| Emergency Management-State and Local Assistance | 83.534 | 5,387 | | |
| Flood Mitigation Assistance | 83.536 | 83,676 | | |
| Public Assistance Grants | 83.544 | 1,790,614 | | |
| Hazard Mitigation Grant | 83.548 | 193,089 | | |
| Emergency Management Performance Grants | 83.552 | 671,067 | | |
| Pre-Disaster Mitigation | 83.557 | 65,370 | | |
| Federal Assistance to Individuals and Households-Other Needs | 83.560 | 117,775 | | |
| State and Local All Hazards Emergency Operations Planning | 83.562 | 157,243 | | |
| Citizen Corps | 83.564 | 28,712 | | |
| Total Excluding Cluster Identified Below | | 3,112,933 | | |
| Research and Development Cluster: | | | | |
| Other Assistance: | | | | |
| Other | 83.000 | 220,688 | 4,224 | ACSB |
| Other | 83.000 | | 38,410 | Fairfax County |
| Other | 83.000 | | 3,754 | ACSB |
| Total Research and Development Cluster | | 220,688 | 46,388 | |
| Total Federal Emergency Management Agency | | 3,333,621 | 46,388 | |

U.S. DEPARTMENT OF EDUCATION

| | | | | |
|--|--------|-------------|---------|---|
| Adult Education - State Grant Program | 84.002 | 13,710,211 | 91,648 | Pulaski County |
| Title I Grants to Local Educational Agencies | 84.010 | 170,924,295 | | |
| Migrant Education - State Grant Program | 84.011 | 916,326 | | |
| Title I Program for Neglected and Delinquent Children | 84.013 | 649,321 | | |
| National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 84.015 | 344,878 | | |
| Undergraduate International Studies and Foreign Language Programs | 84.016 | 188,173 | | |
| Overseas - Faculty Research Abroad | 84.019 | 2,460 | | |
| Overseas: Group Projects Abroad | 84.021 | 24,145 | | |
| Higher Education - Institutional Aid | 84.031 | 6,774,035 | | |
| Vocational Education - Basic Grants to States | 84.048 | 25,017,174 | | |
| Vocational Education - National Programs | 84.051 | | 116,881 | League for Innovation in the Community College |
| Leveraging Educational Assistance Partnership | 84.069 | 879,374 | | |
| Fund for the Improvement of Postsecondary Education | 84.116 | 606,421 | 59,856 | Virginia Community College System Ohio State University Research |
| Fund for the Improvement of Postsecondary Education | 84.116 | | 9,204 | Foundation |
| Fund for the Improvement of Postsecondary Education | 84.116 | | 40,200 | Florida Community College Jacksonville |
| Minority Science and Engineering Improvement | 84.120 | 611 | 8,239 | Concurrent Technologies Corp. |
| Rehabilitation Services - Vocational Rehabilitation Grants to States | 84.126 | 57,290,064 | 4,521 | Howard University |
| Rehabilitation Long-Term Training | 84.129 | 201,928 | | |
| National Institute on Disability and Rehabilitation Research | 84.133 | 15,460 | 65,488 | Temple University |
| College Housing and Academic Facilities Loans | 84.142 | 10,816,403 | | |
| Business and International Education Projects | 84.153 | 35,090 | 1,373 | Montana State University |
| Rehabilitation Services - Client Assistance Program | 84.161 | 134,812 | | |
| Independent Living-State Grants | 84.169 | 389,607 | | |
| Javits Fellowships | 84.170 | 139,295 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through |
|---|----------------|------------|----------|--------------------------------------|
| | | | | Entity Name (Indirect Only) |
| Rehabilitation Services-Independent Living Services for Older Individuals | | | | |
| Who are Blind | 84.177 | 530,592 | | |
| Special Education - Grants for Infants and Families with Disabilities | 84.181 | 13,662,477 | | |
| Safe and Drug-Free Schools and Communities - National Programs | 84.184 | 838,615 | (93) | Shenandoah University |
| Byrd Honors Scholarships | 84.185 | 920,120 | | |
| Safe and Drug-Free Schools and Communities - State Grants | 84.186 | 8,547,234 | | |
| Supported Employment Services for Individuals with Severe Disabilities | 84.187 | 847,404 | | |
| Bilingual Education-Professional Development | 84.195 | 1,021,914 | | |
| Education for Homeless Children and Youth | 84.196 | 1 | | |
| Javits Gifted and Talented Students Education Grant Program | 84.206 | 178,394 | | |
| Even Start - State Educational Agencies | 84.213 | 3,580,784 | 182,566 | Halifax County Public Schools |
| Even Start - State Educational Agencies | 84.213 | | 178,637 | Accomack County Public Schools |
| Fund for the Improvement of Education | 84.215 | 493,081 | 242,500 | Center for Civic Education |
| Fund for the Improvement of Education | 84.215 | | 31,944 | Rockbridge County Schools |
| Fund for the Improvement of Education | 84.215 | | 12,097 | Great Cities Universities Foundation |
| Fund for the Improvement of Education | 84.215 | | 482 | University of New Orleans |
| Fund for the Improvement of Education | 84.215 | | 21,551 | Fauquier Co Public Schools |
| Fund for the Improvement of Education | 84.215 | | 25,263 | Alexandria Public Schools |
| Fund for the Improvement of Education | 84.215 | | 39,913 | Portsmouth City Schools |
| Assistive Technology | 84.224 | 3,892,011 | | |
| Projects with Industry | 84.234 | | 24,981 | Opportunity, Inc. |
| Rehabilitation Services Demonstration and Training Programs | 84.235 | 70,239 | | |
| Program of Protection and Advocacy of Individual Rights | 84.240 | 301,722 | | |
| Tech-Prep Education | 84.243 | 2,704,257 | 4,631 | Goochland County Public Schools |
| Tech-Prep Education | 84.243 | | 16,976 | Hanover County Public Schools |
| Tech-Prep Education | 84.243 | | 16,976 | Richmond Public Schools |
| Tech-Prep Education | 84.243 | | 4,631 | Powhatan County Public Schools |
| Tech-Prep Education | 84.243 | | 4,631 | Louisa County Public Schools |
| Tech-Prep Education | 84.243 | | 16,975 | Henrico County Public Schools |
| National Institute for Literacy | 84.257 | 1,383 | | |
| Rehabilitation Training: State Vocational Unit In-Service Training | 84.265 | 184,347 | | |
| Eisenhower Professional Development State Grants | 84.281 | 4,252,121 | | |
| Charter Schools | 84.282 | 978,072 | | |
| Twenty-First Century Community Learning Centers | 84.287 | 2,584,465 | | |
| State Grants for Innovative Programs | 84.298 | 8,227,848 | | |
| Regional Technology in Education Consortia | 84.302 | | 566,262 | Future of Piedmont Foundation |
| Even Start-Statewide Family Literacy Program | 84.314 | 132,803 | | |
| Education Technology State Grants | 84.318 | 10,657,497 | 79,701 | Harrisonburg High School |
| Educational Technology State Grants | | | | |
| Children with Disabilities | 84.319 | (22,020) | | |
| Special Education - State Program Improvement Grants for | | | | |
| Children with Disabilities | 84.323 | 1,290,247 | | |
| Special Education - Research and Innovation to Improve Services | | | | |
| and Results for Children with Disabilities | 84.324 | | 1,354 | Minot State University |
| Special Education - Research and Innovation to Improve Services | | | | |
| and Results for Children with Disabilities | 84.324 | | 52,153 | University of TN |
| Special Education - Personnel Preparation to Improve | | | | |
| Services and Results for Children with Disabilities | 84.325 | 760,011 | | |
| Special Education-Technical Assistance and Dissemination to Improve Services | | | | |
| and Results for Children with Disabilities | 84.326 | 255,325 | 6,504 | University of South Florida |
| Special Education-Technical Assistance and Dissemination to Improve Services | | | | |
| and Results for Children with Disabilities | 84.326 | | 41,463 | University of Kentucky |
| Special Education-Technology and Media Services for Individuals with Disabilities | 84.327 | 144,403 | | |
| Advanced Placement Program | 84.330 | 2,800 | | |
| Grants to States for Incarcerated Youth Offenders | 84.331 | 312,248 | | |
| Comprehensive School Reform Demonstration | 84.332 | 4,828,361 | | |
| Demonstration Projects to Ensure Students with Disabilities Receive | | | | |
| a Higher Education | 84.333 | 257,805 | | |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334 | 1,314,442 | 790 | Richmond City Schools |
| Child Care Access Means Parents in School | 84.335 | 186,521 | | |
| Teacher Quality Enhancement Grants | 84.336 | 2,422,535 | 75,240 | Western Kentucky University |
| Reading Excellence | 84.338 | 3,714,593 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|--|------------------------|--------------------|------------------|---|
| Class Size Reduction | 84.340 | 879,159 | | |
| Community Technology Centers | 84.341 | 74,302 | | |
| Preparing Tomorrow's Teachers to Use Technology | 84.342 | 662,599 | | |
| Assistive Technology - State Grants for Protection and Advocacy | 84.343 | 134,812 | | |
| Vocational Education-Occupational and Employment Information State Grants | 84.346 | 136,352 | | |
| Title I Accountability Grants | 84.348 | 3,039,786 | | |
| School Renovation Grants | 84.352 | 7,165,993 | | |
| Reading First State Grants | 84.357 | 9,833,739 | | |
| Rural Education | 84.358 | 1,668,787 | | |
| English Language Acquisition Grants | 84.365 | 4,358,431 | | |
| Mathematics and Science Partnerships | 84.366 | 6,138 | | |
| Improving Teacher Quality State Grants | 84.367 | 41,642,971 | | |
| Grants for State Assessments and Related Activities | 84.369 | 4,029,726 | | |
| Other Assistance: | | | | |
| Other | 84.000 | 2,237,242 | 44,178 | University of California |
| Other | 84.000 | | 37,649 | Fairfax County Public Schools |
| Other | 84.000 | | 60,181 | PREL |
| Total Excluding Clusters Identified Below | | 445,004,772 | 2,187,546 | |
| Student Financial Assistance Programs Cluster: | | | | |
| Federal Supplemental Educational Opportunity Grants | 84.007 | 8,784,442 | | |
| Federal Family Education Loans | 84.032 | 144,791,241 | | |
| Federal Work-Study Program | 84.033 | 11,229,225 | | |
| Federal Perkins Loan Program: Federal Capital Contributions | 84.038 | 77,593,631 | | |
| Federal Pell Grant Program | 84.063 | 154,839,610 | | |
| Federal Direct Student Loans | 84.268 | 410,261,176 | | |
| Total Student Financial Assistance Programs Cluster | | 807,499,325 | | |
| Special Education Cluster: | | | | |
| Special Education - Grants to States | 84.027 | 189,001,781 | | |
| Special Education - Preschool Grants | 84.173 | 9,313,479 | | |
| Total Special Education Cluster | | 198,315,260 | | |
| TRIO Cluster: | | | | |
| TRIO - Student Support Services | 84.042 | 4,625,821 | | |
| TRIO - Talent Search | 84.044 | 3,055,790 | 10 | University of Oregon |
| TRIO - Upward Bound | 84.047 | 4,071,094 | | |
| TRIO - Educational Opportunity Centers | 84.066 | 447,934 | | |
| TRIO: McNair Post-Baccalaureate Achievement | 84.217 | 217,360 | | |
| Total TRIO Cluster | | 12,417,999 | 10 | |
| Research and Development Cluster: | | | | |
| National Resource Centers and Fellowships Program for Language and Area or Language and International Studies | 84.015 | 211,553 | | |
| International Research and Studies | 84.017 | 110,102 | | |
| Overseas - Faculty Research Abroad | 84.019 | 106,684 | | |
| Overseas - Doctoral Dissertation | 84.022 | 123,575 | | |
| Special Education-Personnel Development and Parent Training | 84.029 | (202) | | |
| Higher Education - Institutional Aid | 84.031 | 1,593,701 | | |
| Vocational Education - Basic Grants to States | 84.048 | 208,703 | | |
| Fund for the Improvement of Postsecondary Education | 84.116 | 1,155,732 | 49,771 | San Diego State University Foundation |
| Fund for the Improvement of Postsecondary Education | 84.116 | | 39 | Research Foundation of State University |
| Minority Science and Engineering Improvement | 84.120 | 38 | | |
| National Institute on Disability and Rehabilitation Research | 84.133 | 1,827,284 | 215,261 | University Of N.C. At Chapel Hill |
| National Institute on Disability and Rehabilitation Research | 84.133 | | 19,888 | University Of Pittsburgh |
| National Institute on Disability and Rehabilitation Research | 84.133 | | 59,110 | University of Hawaii |
| Safe and Drug-Free Schools and Communities - National Programs | 84.184 | 43,478 | (1,795) | Marshall University |
| Education for Homeless Children and Youth | 84.196 | 856,449 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|--|------------------------|---------------|-----------------|---|
| Graduate Assistance in Areas of National Need | 84.200 | 382,115 | | |
| Javits Gifted and Talented Students Education Grant Program | 84.206 | 1,484,382 | | |
| Fund for the Improvement of Education | 84.215 | 57,927 | 94,264 | Russell County Schools |
| Centers for International Business Education | 84.220 | 153,936 | | |
| Assistive Technology | 84.224 | 69,159 | | |
| Rehabilitation Services Demonstration and Training Programs | 84.235 | 303,072 | | |
| Eisenhower Professional Development State Grants | 84.281 | 106,254 | | |
| Education Research, Development and Dissemination | 84.305 | 537,351 | 27,291 | Northwestern University |
| Educational Technology State Grants | 84.319 | (32,382) | | |
| Special Education-State Program Improvement Grants for Children with Disabilities | 84.323 | 232,051 | | |
| Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities | 84.324 | 675,222 | | |
| Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities | 84.325 | 704,361 | 89,692 | Ohio State University Research Foundation |
| Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 84.326 | 33,150 | | |
| Special Education - Technology and Media Services for Individuals with Disabilities | 84.327 | 107,987 | | |
| Special Education - Technology and Media Services for Individuals with Disabilities | 84.337 | 199,888 | | |
| Preparing Tomorrow's Teachers to Use Technology | 84.342 | 591,654 | | |
| Assistive Technology - State Grants for Protection and Advocacy | 84.343 | 9,765 | | |
| Reading First State Grants | 84.357 | 556,512 | | |
| Mathematics and Science Partnerships | 84.366 | 2,279 | | |
| Improving Teacher Quality State Grants | 84.367 | 121,402 | | |
| Other Assistance: | | | | |
| Other | 84.000 | 79,469 | 25,663 | National Writing Project Corp. |
| Other | 84.000 | | 3,489 | University of Nebraska |
| Total Research and Development Cluster | | 12,612,651 | 582,673 | |
| Total U.S. Department of Education | | 1,475,850,007 | 2,770,229 | |
| SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS | | | | |
| Other Assistance | 85.000 | 32,328 | | |
| Total Scholarship and Fellowship Foundations | | 32,328 | | |
| U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION | | | | |
| National Historical Publications and Records Grants | 89.003 | 286,773 | | |
| Total Excluding Clusters Identified Below | | 286,773 | | |
| Research and Development Cluster: | | | | |
| National Historical Publications and Records Grants | 89.003 | 119,331 | | |
| Total Research and Development Cluster | | 119,331 | | |
| Total U.S. National Archives and Records Administration | | 406,104 | | |
| U.S. INSTITUTE OF PEACE | | | | |
| Unsolicited Grant Program | 91.001 | 33,516 | | |
| Total Excluding Cluster Identified Below | | 33,516 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|--|------------------------|---------------|-----------------|---|
| Research and Development Cluster: | | | | |
| Unsolicited Grant Program | 91.001 | 12,010 | | |
| Solicited Grant Program | 91.002 | 33,015 | | |
| | | | | |
| Total Research and Development Cluster | | 45,025 | | |
| | | | | |
| Total U.S. Institute of Peace | | 78,541 | | |

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

| | | | | |
|---|--------|------------|---------|-----------------------------------|
| Public Health and Social Services Emergency Fund | 93.003 | 3,947,010 | | |
| Medical Reserve Corps Small Grant Program | 93.008 | 49,362 | | |
| Special Programs for the Aging-Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | 112,362 | | |
| Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals | 93.042 | 372,667 | | |
| Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services | 93.043 | 499,404 | (1,003) | Barron Associates, Inc. |
| Special Programs for the Aging-Title IV-and Title II-Discretionary Projects | 93.048 | 187,530 | | |
| Alzheimer's Disease Demonstration Grants to States | 93.051 | 306,554 | | |
| National Family Caregiver Support | 93.052 | 3,342,563 | | |
| Model State-Supported Area Health Education Centers | 93.107 | 905,104 | | |
| Maternal and Child Health Federal Consolidated Programs | 93.110 | 256,458 | | |
| Biometry and Risk Estimation-Health Risks from Environmental Exposures | 93.115 | | 76,228 | Science Applications Intrnl Corp. |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 1,124,515 | | |
| Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services- Technical Assistance Centers for Evaluation | 93.119 | 25,356 | | |
| Nurse Anesthetist Traineeships | 93.124 | 23,577 | | |
| Emergency Medical Services for Children | 93.127 | 121,565 | 22,804 | Dartmouth College |
| Primary Care Services - Resource Coordination and Development | 93.130 | 142,659 | | |
| Injury Prevention and Control Research and State and Community Based Programs | 93.136 | 1,750,502 | | |
| Protection and Advocacy for Individuals with Mental Illness | 93.138 | 729,620 | | |
| AIDS Education and Training Centers | 93.145 | | 348,497 | University of Pittsburgh |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | 848,260 | | |
| Centers for Excellence | 93.157 | | 5,999 | Howard University |
| Grants for State Loan Repayment | 93.165 | 47,768 | | |
| Research Related to Deafness and Communication Disorders | 93.173 | 36,171 | 19,002 | Gallaudet University |
| Disabilities Prevention | 93.184 | 78,784 | | |
| National Research Services Awards | 93.186 | 269,648 | | |
| Allied Health Special Projects | 93.191 | 8,762 | 5,680 | Western Michigan University |
| Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | 93.197 | 506,783 | | |
| Telehealth Network Grants | 93.211 | 85,791 | | |
| Research and Training in Complementary and Alternative Medicine | 93.213 | 328 | | |
| Family Planning - Services | 93.217 | 4,554,430 | | |
| Consolidated Knowledge Development and Application (KD&A) Program | 93.230 | 2,674,351 | | |
| Traumatic Brain Injury - State Demonstration Grant Program | 93.234 | 259,938 | | |
| Abstinence Education | 93.235 | 780,122 | | |
| Cooperative Agreements for State Treatment Outcomes and Performance | | | | |
| Pilot Studies Enhancement | 93.238 | 134,835 | | |
| State Rural Hospital Flexibility Program | 93.241 | 237,819 | | |
| Substance Abuse and Mental Health Services-Projects of Regional and National Significance | 93.243 | 79,022 | 13,145 | Chesterfield County |
| Advanced Education Nursing Grant Program | 93.247 | 315,613 | | |
| Universal Newborn Hearing Screening | 93.251 | 226,572 | | |
| Healthy Community Access Program | 93.252 | 783,402 | | |
| Poison Control Stabilization and Enhancement Grants | 93.253 | 142,761 | | |
| State Planning Grant-Health Care Access for the Uninsured | 93.256 | 36,129 | | |
| Rural Access to Emergency Devices Grant | 93.259 | 75,666 | | |
| Immunization Grants | 93.268 | 17,228,704 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through |
|--|----------------|-------------|-----------|--|
| | | | | Entity Name (Indirect Only) |
| Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | 26,014,918 | 58,448 | Bon Secours |
| Small Rural Hospital Improvement Grants | 93.301 | 136,077 | | |
| Advanced Education Nursing Traineeships | 93.358 | 276,594 | | |
| Nurse Education, Practice and Retention Grants | 93.359 | 307,534 | | |
| Cancer Treatment Research | 93.395 | (293,135) | 99,900 | American College Of Radiology Imaging Network |
| Promoting Safe and Stable Families | 93.556 | 7,625,688 | | |
| Temporary Assistance for Needy Families | 93.558 | 142,427,076 | 59,969 | City of Charlottesville |
| Temporary Assistance for Needy Families | 93.558 | | 1,807 | City of Norfolk |
| Child Support Enforcement | 93.563 | 54,448,959 | | |
| Child Support Enforcement Research | 93.564 | 255,807 | | |
| Refugee and Entrant Assistance - State Administered Programs | 93.566 | 5,771,702 | | |
| Low-Income Home Energy Assistance (LIHEAP) | 93.568 | 37,402,439 | | |
| Community Services Block Grant | 93.569 | 10,640,338 | | |
| Community Services Block Grant - Discretionary Awards | 93.570 | 80,643 | 133,811 | National Youth Sports Corporation |
| Community Services Block Grant Discretionary Awards - Community Food and Nutrition | 93.571 | 23,872 | | |
| Refugee and Entrant Assistance - Discretionary Grants | 93.576 | 870,428 | | |
| Early Learning Fund | 93.577 | | 87,118 | United Way |
| Refugee and Entrant Assistance - Targeted Assistance Grants | 93.584 | 999,104 | | |
| Empowerment Zones Program | 93.585 | 490,000 | | |
| State Court Improvement Program | 93.586 | 221,454 | | |
| Community-Based Family Resource and Support Grants | 93.590 | 195,464 | | |
| Family Violence Prevention and Services/Grants for Battered Women's Shelters-Discretionary Grants | 93.592 | 16,318 | | |
| Welfare Reform Research, Evaluations and National Studies | 93.595 | (59,974) | | |
| Grants to States for Access and Visitation Programs | 93.597 | 188,002 | | |
| Chafee Education and Training Vouchers Program (ETV) | 93.599 | 185,683 | | |
| Head Start | 93.600 | 225,550 | 1,192,966 | Richmond Public Schools |
| Adoption Incentive Payments | 93.603 | 150,940 | | |
| Voting Access for Individuals with Disabilities-Grants to States | 93.617 | 539,069 | | |
| Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems | 93.618 | 10,849 | | |
| Developmental Disabilities Basic Support and Advocacy Grants | 93.630 | 2,639,335 | | |
| Developmental Disabilities Projects of National Significance | 93.631 | 158,171 | | |
| University Centers for Excellence in Developmental Disabilities Education, Research and Service | 93.632 | 394,877 | | |
| Children's Justice Grants to States | 93.643 | 315,508 | | |
| Child Welfare Services State Grants | 93.645 | 4,694,122 | | |
| Child Welfare Services Training Grants | 93.648 | 21,605 | | |
| Adoption Opportunities | 93.652 | 81,314 | | |
| Foster Care - Title IV-E | 93.658 | 90,357,778 | | |
| Adoption Assistance | 93.659 | 14,620,649 | | |
| Social Services Block Grant (SSBG) | 93.667 | 62,596,879 | | |
| Child Abuse and Neglect State Grants | 93.669 | 541,541 | | |
| Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes | 93.671 | 1,863,083 | | |
| Chafee Foster Care Independent Living | 93.674 | 1,461,204 | | |
| State Children's Insurance Program (SCHIP) | 93.767 | 60,026,452 | | |
| Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities | 93.768 | 742,901 | | |
| Medical Assistance Program | 93.778 | 51,747,591 | | |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | 93.779 | 1,001,713 | | |
| Health Careers Opportunity Program | 93.822 | 555,661 | | |
| Basic/Core Area Health Education Centers | 93.824 | | 2,000 | Southwest VA Health Education Center |
| Heart and Vascular Diseases Research | 93.837 | 532 | | |
| Blood Diseases and Resources Research | 93.839 | 175,010 | | |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 98 | University of Pittsburgh |
| Microbiology and Infectious Diseases Research | 93.856 | 1,523 | 44,505 | Federal University Of Bahia, Brazil |
| Pharmacology, Physiology, and Biological Chemistry Research | 93.859 | 215,145 | 2,713 | Hampton University |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|------------------------|---------------|-----------------|---|
| Child Health and Human Development Extramural Research | 93.865 | 212,571 | | |
| Medical Library Assistance | 93.879 | 26,570 | 18,037 | University of Maryland |
| Grants for Residency Training in General Internal Medicine and/or General Pediatrics | 93.884 | 737,307 | | |
| Project Grants for Non-Acute Care Intermediate and Long-Term Care | 93.887 | 811,580 | | |
| Facilities for Patients with AIDS | | | | |
| Rural Health Outreach and Rural Network Development Program | 93.912 | 515,479 | | |
| Grants to States for Operation of Offices of Rural Health | 93.913 | 141,873 | | |
| HIV Care Formula Grants | 93.917 | 24,046,997 | | |
| Grants to Provide Outpatient Early Prevention Services with Respect to HIV Disease | 93.918 | 590,808 | | |
| Healthy Start Initiative | 93.926 | 921,561 | | |
| Fogarty International Research Collaboration Award | 93.934 | 18,403 | | |
| Cooperative Agreements to Support School Health Education to Prevent the Spread of Acquired Immunodeficiency Syndrome | 93.938 | 228,958 | | |
| HIV Prevention Activities - Health Department Based | 93.940 | 4,837,765 | | |
| Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | 93.944 | 497,502 | | |
| Assistance Program for Chronic Disease Prevention and Control | 93.945 | 1,355,370 | | |
| Improving EMS/Trauma Care in Rural Areas | 93.952 | 47,546 | | |
| Block Grants for Community Mental Health Services | 93.958 | 12,354,609 | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 43,051,342 | | |
| Health Administration Graduate Traineeships | 93.962 | 56,638 | | |
| Geriatric Education Centers | 93.969 | 276,231 | | |
| Preventive Health Services - Sexually Transmitted Diseases Control Grants | 93.977 | 2,224,957 | | |
| Mental Health Disaster Assistance and Emergency Mental Health | 93.982 | 2,455,270 | | |
| Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems | 93.988 | 319,068 | | |
| International Research and Research Training | 93.989 | (23,475) | 24,792 | University of Memphis |
| Preventive Health and Health Services Block Grant | 93.991 | 2,474,632 | | |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 12,393,423 | | |
| Bioterrorism Training and Curriculum Development Program | 93.996 | 799,825 | | |
| Other Assistance | 93.000 | 639,807 | | |
| Total Excluding Clusters Identified Below | | 738,685,077 | 2,216,516 | |
| Aging Cluster: | | | | |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | 93.044 | 10,663,058 | | |
| Special Programs for the Aging - Title III, Part C - Nutrition Services | 93.045 | 9,275,217 | | |
| Nutrition Services Incentive Program | 93.053 | 2,419,628 | | |
| Total Aging Cluster | | 22,357,903 | | |
| Student Financial Assistance Programs Cluster: | | | | |
| Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students | 93.342 | 8,283,923 | | |
| Nursing Student Loans | 93.364 | 1,594,811 | | |
| Scholarships for Health Professions Students from Disadvantaged Backgrounds | 93.925 | 217,868 | | |
| Total Student Financial Assistance Programs Cluster | | 10,096,602 | | |
| Child Care Cluster: | | | | |
| Child Care and Development Block Grant (CCDF) | 93.575 | 76,818,114 | | |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | 50,551,730 | | |
| Total Child Care Cluster | | 127,369,844 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal | CFDA | Pass-Through | | |
|--|--------|---------------|----------|--|
| Department/Program | Number | Direct | Indirect | Entity Name |
| (Indirect Only) | | | | |
| Medicaid Cluster: | | | | |
| State Medicaid Fraud Control Units | 93.775 | 1,638,347 | | |
| State Survey and Certification of Health Care Providers and Suppliers | 93.777 | 4,506,740 | | |
| Medical Assistance Program | 93.778 | 2,155,011,558 | | |
| Total Medicaid Cluster | | 2,161,156,645 | | |
| Research and Development Cluster: | | | | |
| Medical Reserve Corps Small Grant Program | 93.008 | 9,900 | | |
| Food and Drug Administration - Research | 93.103 | 27,275 | 85,755 | Iowa State University |
| Food and Drug Administration - Research | 93.103 | | 783 | Johns Hopkins University |
| Minority International Research Training Grant in the Biomedical and Behavioral Sciences | 93.106 | 126,115 | | |
| Maternal and Child Health Federal Consolidated Programs | 93.110 | 601,864 | 41,626 | University Of Pennsylvania |
| Biological Response to Environmental Health Hazards | 93.113 | 805,714 | 48,385 | Michigan State University |
| Applied Toxicological Research and Testing | 93.114 | 27,606 | | |
| Biometry and Risk Estimation-Health Risks from Environmental Exposures | 93.115 | | 49,277 | Georgia Institute Of Technology |
| Acquired Immunodeficiency Syndrome (AIDS) Activity | 93.118 | 68,672 | | |
| Oral Diseases and Disorders Research | 93.121 | 4,050,000 | 45,479 | University Of Texas |
| Oral Diseases and Disorders Research | 93.121 | | 6,028 | Boston University School of Medicine |
| Oral Diseases and Disorders Research | 93.121 | | 68 | University of Iowa |
| Technical and Non-Financial Assistance to Community Health Centers | 93.129 | 19 | | |
| Grants to Increase Organ Donations | 93.134 | | 99,605 | Lifenet |
| Centers for Research and Demonstration for Health Promotion and Disease Prevention | 93.135 | 15,000 | | |
| Injury Prevention and Control Research and State and Community Based Programs | 93.136 | 1,104,515 | | |
| Coordinated Services and Access to Research for Women, Infants, Children, and Youth | 93.153 | 248,379 | | |
| International Cooperative Biodiversity Groups Program | 93.168 | 562,255 | | |
| Human Genome Research | 93.172 | 1,254,884 | 396,360 | Florida State University |
| Human Genome Research | 93.172 | | 92,483 | University of Washington |
| Research Related to Deafness and Communication Disorders | 93.173 | 4,937,136 | 31,248 | For Biomedical Sciences, Inc. |
| Research Related to Deafness and Communication Disorders | 93.173 | | 21,979 | Northwestern University |
| Research Related to Deafness and Communication Disorders | 93.173 | | 3,267 | Baylor College of Medicine |
| Research Related to Deafness and Communication Disorders | 93.173 | | 9,834 | Galludet University |
| Research Related to Deafness and Communication Disorders | 93.173 | | 129,456 | Neo Gen Screening |
| Research Related to Deafness and Communication Disorders | 93.173 | | 31,887 | University of Miami |
| Research Related to Deafness and Communication Disorders | 93.173 | | 7,412 | University of Texas |
| Research Related to Deafness and Communication Disorders | 93.173 | | 193,079 | Ohio University |
| Contraception and Infertility Research Loan Repayment Program | 93.209 | | 47,139 | ContraVac Inc. |
| Research and Training in Complementary and Alternative Medicine | 93.213 | 2,656,899 | | |
| Research on Healthcare Costs, Quality and Outcomes | 93.226 | 435,491 | 1,794 | Brown University |
| Research on Healthcare Costs, Quality and Outcomes | 93.226 | | 49,152 | University of North Carolina |
| Consolidated Knowledge Development and Application (KD&A) Program | 93.230 | 1,235,852 | | |
| National Center on Sleep Disorders Research | 93.233 | 213,076 | | |
| Mental Health Research Grants | 93.242 | 8,294,456 | 206,779 | Harvard University |
| | | | | Minneapolis Medical Research |
| Mental Health Research Grants | 93.242 | | 122,415 | Foundation |
| Mental Health Research Grants | 93.242 | | 24,045 | Columbia University |
| Mental Health Research Grants | 93.242 | | 242,768 | Duke University |
| Mental Health Research Grants | 93.242 | | 114,169 | University of California |
| Mental Health Research Grants | 93.242 | | (855) | University of Pennsylvania |
| Advanced Education Nursing Grant Program | 93.247 | 191,561 | | |
| Poison Control Stabilization and Enhancement Grants | 93.253 | 164,141 | | |
| Occupational Safety and Health Research Grants | 93.262 | 351,286 | | |
| Occupational Safety and Health-Training Grants | 93.263 | 55,856 | | |
| Alcohol Research Career Development Awards for Scientists and Clinicians | 93.271 | 11,065 | | |
| Alcohol National Research Service Awards for Research Training | 93.272 | 33,575 | | |
| Alcohol Research Programs | 93.273 | 1,777,931 | 14,246 | Research Foundation for Mental Hygiene |
| Drug Abuse Research Programs | 93.279 | 10,948,756 | 507,580 | University of Oregon |
| Drug Abuse Research Programs | 93.279 | | 159,150 | University of Washington |
| Drug Abuse Research Programs | 93.279 | | 33,313 | Case Western Reserve University |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through |
|---|----------------|------------|----------|--|
| | | | | Entity Name (Indirect Only) |
| Drug Abuse Research Programs | 93.279 | | 27,158 | Duke University |
| Drug Abuse Research Programs | 93.279 | | 677,322 | Johns Hopkins University |
| Drug Abuse Research Programs | 93.279 | | 117,047 | Research Triangle Institute |
| Drug Abuse Research Programs | 93.279 | | 64,453 | Scripps Research Institute |
| Drug Abuse Research Programs | 93.279 | | 65,532 | Wayne State University |
| Mental Health Research Career/Scientist Development Awards | 93.281 | 686,589 | | |
| Mental Health National Research Service Awards for Research Training | 93.282 | 372,341 | | |
| Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | 1,142,488 | 73,288 | University Of Maryland |
| Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | | 18,468 | University Of Pennsylvania |
| Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | | 146,250 | Association of American Colleges |
| Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | | 82,222 | University of Pennsylvania |
| Discovery and Applied Research | 93.286 | 2,380,559 | 29,805 | Luna Innovations |
| Clinical Research | 93.333 | 4,116,199 | | |
| Nursing Research | 93.361 | 1,297,803 | | |
| National Center for Research Resources | 93.389 | 5,124,594 | | |
| Academic Research Enhancement Award | 93.390 | 201,790 | | |
| Cancer Cause and Prevention Research | 93.393 | 3,809,122 | | |
| Cancer Detection and Diagnosis Research | 93.394 | 2,781,762 | 71,720 | American College Of Radiology Imaging Network |
| Cancer Detection and Diagnosis Research | 93.394 | | 57,899 | Duke University |
| Cancer Treatment Research | 93.395 | 8,402,722 | 3,412 | American College Of Radiology Imaging Network |
| Cancer Treatment Research | 93.395 | | 21,482 | University Of Minnesota |
| Cancer Treatment Research | 93.395 | | 32,042 | Duke University |
| Cancer Treatment Research | 93.395 | | 4,819 | Northwestern University |
| Cancer Treatment Research | 93.395 | | 123,761 | American College of Radiology |
| Cancer Treatment Research | 93.395 | | 1,866 | John Wayne Cancer Institute |
| Cancer Treatment Research | 93.395 | | (1,959) | National Childhood Cancer Foundation |
| Cancer Treatment Research | 93.395 | | 11,980 | Thomas Jefferson University |
| Cancer Biology Research | 93.396 | 6,825,780 | 204,575 | Un. of Texas HSC at San Antonio |
| Cancer Biology Research | 93.396 | | 47,006 | Dartmouth College |
| Cancer Biology Research | 93.396 | | 10,010 | Luna Innovations |
| Cancer Centers Support Grants | 93.397 | 4,317,949 | 32,430 | Baylor University |
| Cancer Centers Support Grants | 93.397 | | 3,259 | University of Texas |
| Cancer Research Manpower | 93.398 | 1,895,647 | | |
| Cancer Control | 93.399 | 708,957 | 24,142 | NSABP Foundation |
| Temporary Assistance for Needy Families | 93.558 | 726 | | |
| Low-Income Home Energy Assistance | 93.568 | 15,461 | | |
| Community Services Block Grant | 93.569 | | 71,533 | East Carolina University |
| Refugee and Entrant Assistance-Wilson/Fish Program | 93.583 | 232,763 | | |
| Welfare Reform Research, Evaluations and National Studies | 93.595 | 13,124 | | |
| Head Start | 93.600 | 215,777 | | |
| Developmental Disabilities Basic Support and Advocacy Grants | 93.630 | 13,600 | | |
| Social Services Research and Demonstration | 93.647 | 9,939 | | |
| Administration for Children, Youth and Families-Child Abuse and Neglect Discretionary Activities | 93.670 | 229,800 | | |
| Center for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | 93.779 | 612,466 | | |
| Heart and Vascular Diseases Research | 93.837 | 18,514,871 | 59,011 | University Of California |
| Heart and Vascular Diseases Research | 93.837 | | 116,025 | University Of Pittsburgh |
| Heart and Vascular Diseases Research | 93.837 | | 15,688 | Utah Artificial Heart Institute |
| Heart and Vascular Diseases Research | 93.837 | | 6,955 | Carnegie-Mellon University |
| Heart and Vascular Diseases Research | 93.837 | | 15,634 | Pacific Northwest National Laboratory |
| Heart and Vascular Diseases Research | 93.837 | | 1,514 | University of Pittsburgh |
| Lung Diseases Research | 93.838 | 3,275,461 | 93,189 | Creare |
| Blood Diseases and Resources Research | 93.839 | 3,605,255 | 8 | National Marrow Donor Program |
| Arthritis, Musculoskeletal and Skin Diseases Research | 93.846 | 4,680,682 | 8,447 | University of North Carolina-Chapel Hill |
| Arthritis, Musculoskeletal and Skin Diseases Research | 93.846 | | 217,968 | University of Pittsburgh |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name |
|---|----------------|------------|----------|---|
| | | | | (Indirect Only) |
| Diabetes, Endocrinology and Metabolism Research | 93.847 | 7,509,802 | 145,977 | Adenosine Therapeutics, LLLC |
| Diabetes, Endocrinology and Metabolism Research | 93.847 | | 64,162 | Brigham & Women's Hospital, Inc. |
| Digestive Diseases and Nutrition Research | 93.848 | 9,082,483 | (5,584) | Barnes-Jewish Hospital |
| Digestive Diseases and Nutrition Research | 93.848 | | 26,534 | Mayo Foundation |
| Digestive Diseases and Nutrition Research | 93.848 | | 1,629 | University of Michigan |
| Digestive Diseases and Nutrition Research | 93.848 | | 74,923 | University of Texas |
| Kidney Diseases, Urology and Hematology Research | 93.849 | 5,906,735 | (9,824) | University Of California |
| Kidney Diseases, Urology and Hematology Research | 93.849 | | 471 | University Of Michigan |
| Kidney Diseases, Urology and Hematology Research | 93.849 | | 162,130 | Georgetown University |
| Kidney Diseases, Urology and Hematology Research | 93.849 | | 65,833 | Roger Williams Hospital |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | 13,712,469 | 163,902 | Adenosine Therapeutics, LLLC |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 39,988 | UCSF |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 150,597 | University Of California |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 53,968 | University of Cincinnati |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 79 | University Of Michigan |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 44,252 | University Of Minnesota |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 15,084 | Barron Associates, Inc. |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 17,110 | Emory University |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 58,974 | Mayo Clinic Jacksonville |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 121,181 | Morehouse School Of Medicine |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 19,541 | Childrens Hospital of Philadelphia |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 157,128 | Erasmus Medical Center |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | (72) | Karolinska Institute (Sweden) |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 487,260 | Montefiore Medical Center |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 100,400 | Rush Presbyterian |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 539 | University of California |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | 42,146 | Childrens Hospital of Philadelphia |
| Allergy, Immunology and Transplantation Research | 93.855 | 9,942,771 | 65,218 | University Of Alabama |
| Microbiology and Infectious Diseases Research | 93.856 | 17,093,733 | 90,679 | Adenosine Therapeutics, LLLC |
| Microbiology and Infectious Diseases Research | 93.856 | | 40,925 | Vanderbilt University Medical Center |
| Microbiology and Infectious Diseases Research | 93.856 | | 45,422 | Wake Forest University |
| Microbiology and Infectious Diseases Research | 93.856 | | 344,248 | University of Maryland Baltimore |
| Microbiology and Infectious Diseases Research | 93.856 | | 95,934 | Social & Scientific Systems |
| Microbiology and Infectious Diseases Research | 93.856 | | 68,070 | University of California |
| Microbiology and Infectious Diseases Research | 93.856 | | 127,914 | University of Maryland |
| Microbiology and Infectious Diseases Research | 93.856 | | 77,925 | Vaccine Research Institute of San Diego |
| Biomedical Research and Research Training | 93.859 | 28,316,869 | 42,008 | University Of N.C. At Chapel Hill |
| Biomedical Research and Research Training | 93.859 | | 127,794 | Utah State University |
| Biomedical Research and Research Training | 93.859 | | 8,585 | University of Michigan |
| Biomedical Research and Research Training | 93.859 | | 87,070 | University of North Carolina |
| Population Research | 93.864 | 7,670 | | |
| Child Health and Human Development Extramural Research | 93.865 | 9,995,536 | 107,248 | University Of Texas |
| Child Health and Human Development Extramural Research | 93.865 | | (817) | MIT |
| Child Health and Human Development Extramural Research | 93.865 | | 66,233 | University of Cincinnati |
| Child Health and Human Development Extramural Research | 93.865 | | 66,247 | University of New Mexico |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|--|------------------------|---------------|-----------------|---|
| Aging Research | 93.866 | 2,015,238 | 115,367 | Washington University |
| Aging Research | 93.866 | | 202,680 | Duke University |
| Aging Research | 93.866 | | 14,612 | Washington State University |
| Aging Research | 93.866 | | 40,040 | Boston University |
| Vision Research | 93.867 | 1,616,015 | 18,275 | University Of Texas |
| Vision Research | 93.867 | | 8,403 | Johns Hopkins University |
| Medical Library Assistance | 93.879 | 649,188 | 11,305 | University Of Maryland |
| Grants for Residency Training in General Internal Medicine and/or General Pediatrics | 93.884 | 529,414 | | |
| Resource and Manpower Development in the Environmental Health Sciences | 93.894 | 235,807 | | |
| HIV Care Formula Grants | 93.917 | 27,528 | | |
| Grants to Provide Outpatient Early Prevention Services with Respect to HIV Disease | 93.918 | 385,781 | | |
| Fogarty International Research Collaboration Award | 93.934 | 127,872 | | |
| Assistance Program for Chronic Disease Prevention and Control | 93.945 | | 54,716 | Bon Secours |
| Special Minority Initiatives | 93.960 | 226,906 | | |
| Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems | 93.988 | 4,800 | | |
| International Research and Research Training | 93.989 | 932,379 | 11,997 | Research Triangle Institute |
| Adolescent Family Life-Demonstration Projects | 93.995 | | 11,156 | Boat People SOS |
| Other Assistance: | | | | |
| Other | 93.000 | 3,614,880 | 67,768 | BioDefense Technologies Inc |
| Other | 93.000 | | 7,609 | Experimental Pathology Laboratories |
| Other | 93.000 | | 8,218 | University of Arkansas for Medical |
| Other | 93.000 | | 380,844 | University of Georgia |
| Other | 93.000 | | 37,080 | H.M. Jackson Foundation (NIH) |
| Other | 93.000 | | 223,113 | University of Maryland |
| Other | 93.000 | | 2,259 | George Washington University |
| Other | 93.000 | | 2,091 | Massachusetts General Hospital |
| Other | 93.000 | | 40,686 | NOVAM |
| Other | 93.000 | | 24,141 | Carneige Mellon |
| Other | 93.000 | | 9,236 | ATCC |
| Other | 93.000 | | 8,845 | Georgetown University |
| Total Research and Development Cluster | | 227,627,382 | 10,131,138 | |
| Total U.S. Department of Health and Human Services | | 3,287,293,453 | 12,347,654 | |

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

| | | | | |
|---|--------|-----------|---------|--|
| State Commissions | 94.003 | 335,426 | | |
| Learn and Serve America - School and Community Based Programs | 94.004 | 267,900 | | |
| Learn and Serve America - Higher Education | 94.005 | 114,361 | 875 | Clemson University |
| Learn and Serve America - Higher Education | 94.005 | | 5,476 | American Assoc. of Community Colleges Virginia Governor's Commission on |
| Learn and Serve America - Higher Education | 94.005 | | 185,579 | National and Community Service |
| AmeriCorps | 94.006 | 1,437,132 | | |
| Training and Technical Assistance | 94.009 | (8,054) | | |
| Total Corporation for National and Community Service | | 2,146,765 | 191,930 | |

SOCIAL SECURITY ADMINISTRATION

| | | | | |
|---|--------|------------|--------|--------------------|
| Social Security - Benefits Planning, Assistance, and Outreach Program | 96.008 | 166,635 | | |
| Other Assistance | 96.000 | | 17,176 | Cornell University |
| Total Excluding Clusters Identified Below | | 166,635 | 17,176 | |
| Disability Insurance/SSI Cluster: | | | | |
| Social Security - Disability Insurance | 96.001 | 32,095,537 | | |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|--|------------------------|---------------|-----------------|---|
| Research and Development Cluster: | | | | |
| Social Security - Research and Demonstration | 96.007 | 31,890 | | |
| Total Social Security Administration | | 32,294,062 | 17,176 | |
| DEPARTMENT OF HOMELAND SECURITY | | | | |
| State Domestic Preparedness Equipment Support Program | 97.004 | 29,094,921 | | |
| Homeland Security Preparedness Technical Assistance | 97.007 | 15,338 | | |
| Boating Safety Financial Assistance | 97.012 | 686,946 | | |
| Hazardous Materials Assistance Program | 97.021 | 185 | | |
| Community Assistance Program-State Support Services Element (CAP-SSSE) | 97.023 | 141,202 | | |
| Flood Mitigation Assistance | 97.029 | 13,557 | | |
| Community Disaster Loans | 97.030 | 28,376 | | |
| Crisis Counseling | 97.032 | 796,901 | | |
| Individual and Family Grants | 97.035 | 48,557 | | |
| Public Assistance Grants | 97.036 | 162,960,753 | | |
| First Responder Counter-Terrorism Training Assistance | 97.038 | 10,077 | | |
| Hazard Mitigation Grant | 97.039 | 1,310,744 | | |
| National Dam Safety Program | 97.041 | 6,571 | | |
| Emergency Management Performance Grants | 97.042 | 2,421,417 | | |
| Pre-Disaster Mitigation | 97.047 | 199,363 | | |
| Federal Assistance to Individuals and Households-Other Needs | 97.050 | 17,876,437 | | |
| State and Local All Hazards Emergency Operations Planning | 97.051 | 293,477 | | |
| Emergency Operations Centers | 97.052 | 155,656 | | |
| Citizen Corps | 97.053 | 8,315 | | |
| Community Emergency Response Teams | 97.054 | 351,691 | | |
| Total Excluding Clusters Identified Below | | 216,420,484 | | |
| Research and Development Cluster: | | | | |
| Special Projects | 97.001 | 3,759 | | |
| Public Assistance Grants | 97.036 | 2,026 | | |
| Hazard Mitigation Grant | 97.039 | 96,910 | | |
| Other Assistance | 97.000 | | 185,384 | District of Columbia Government |
| Total Research and Development Cluster | | 102,695 | 185,384 | |
| Total for Department of Homeland Security | | 216,523,179 | 185,384 | |
| UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT | | | | |
| The John Ogonowski Farmer-to-Farmer Program | 98.009 | 13,328 | | |
| Research and Development Cluster: | | | | |
| Other Assistance: | | | | |
| Other | 98.000 | 49,425 | | |
| Other | 98.000 | 40,261 | | |
| Total Research and Development Cluster | | 89,686 | | |
| Total United States Agency for International Development | | 103,014 | | |
| OTHER FEDERAL ASSISTANCE | | | | |
| Other | 4.000 | 3,273 | | |
| Other | 99.000 | 139,115 | | 40,670 Association Liaison Ofc for Univ Co |
| Other | 99.000 | | | 102,720 Chemonics International Inc |
| Other | 99.000 | | | 33,520 Contraceptive Research & Development |
| Other | 99.000 | | | 122,863 Harvard University |
| Other | 99.000 | | | 14,551 Instituto de Pesquisa Ambiental da |
| Other | 99.000 | | | (6,639) Pal Tech Inc |
| Other | 99.000 | | | (2,095) The Mountain Institute |

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

| Federal Department/Program | | CFDA Number | Direct | Indirect | Pass-Through Entity Name (Indirect Only) |
|---|--|----------------|------------------|---------------|--|
| Other | | 99.000 | | 18,724 | Center for Mental Health Services |
| Other | | 99.000 | | 138,720 | University of Georgia |
| Total Excluding Clusters Identified Below | | | 142,388 | 463,034 | |
| Research and Development Cluster: | | | | | |
| Other Assistance | | 99.000 | 3,503,324 | | |
| Total Other Federal Assistance | | | 3,645,712 | 463,034 | |
| Total Federal Grantor Agencies | | | \$ 7,935,968,443 | \$ 48,315,049 | |

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

COMMONWEALTH OF VIRGINIA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2004

1. PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA). The accompanying schedule includes all expenditures of federal awards of the Commonwealth of Virginia's departments, institutions, authorities, and component units except for the entities that were not audited by the Auditor of Public Accounts. Other auditors issued reports for the following organizations within the Commonwealth: Commission on the Virginia Alcohol Safety Action Program, Virginia Commonwealth University Health System Authority, Virginia Housing Development Authority, Virginia Resources Authority, and the Virginia State Crime Commission.

2. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with OMB Circular A-133. The schedule presents a summary of direct and indirect federal financial assistance by federal department and CFDA Number.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and OMB Circular A-133 define federal financial assistance as grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. Nonmonetary federal assistance including food stamps, food commodities, and surplus property, is considered federal assistance and, therefore, is reported on the "Schedule of Expenditures of Federal Awards." Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts in a vendor relationship between the Commonwealth of Virginia and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Direct Federal Assistance – Assistance received directly from the Federal government or received in a pass-through relationship from other State entities is classified as direct expenditures on the "Schedule of Expenditures of Federal Awards."

Indirect Federal Assistance – Assistance received in a pass-through relationship from entities other than the Federal government or other State entities is classified as indirect expenditures on the "Schedule of Expenditures of Federal Awards."

Major Programs – The Single Audit Act Amendments of 1996 and OMB Circular A-133 establish the criteria to be used in defining major programs. Major programs for the Commonwealth of Virginia were determined using a risk-based approach in accordance with OMB Circular A-133.

Catalog of Federal Domestic Assistance – The Catalog of Federal Domestic Assistance (CFDA) is a government-wide compendium of individual federal programs. Each program included in the catalog is assigned a five-digit program identification number (CFDA Number) which is reflected in the accompanying schedule.

Cluster of Programs – Closely related programs that share common compliance requirements are grouped into clusters of programs. A cluster of programs is considered as one federal program for determining major programs. The following are the clusters administered by the Commonwealth: Food Stamp, Child Nutrition, Emergency Food Assistance, Schools and Roads, Public Works and Economic Development, CDBG Entitlement and Small Cities Cluster, Fish and Wildlife, Employment Services, WIA, Highway Planning and Construction, Federal Transit, Highway Safety, Student Financial Assistance Programs, Special Education, TRIO, Aging, Child Care, Medicaid, Disability Insurance/SSI, and Research and Development. Research and Development, Student Financial Assistance Programs, and Highway Planning and Construction clusters expend funds from several Federal departments. The amount expended for these three clusters are reported under the appropriate federal department. The total amount expended for Student Financial Assistance was \$817,595,927 consisting of \$ 807,499,325 from the Department of Education and \$10,096,602 from the Department of Health and Human Services. The total amount expended for Highway Planning and Construction was \$618,690,064, consisting of \$618,624,782 from the Department of Transportation and \$65,282 from the Appalachian Regional Commission. The total amount expended for Research and Development was \$426,598,102 consisting of the following federal departments:

| <u>Federal Department</u> | <u>Amount Expended</u> |
|--|------------------------|
| Department of Health and Human Services | \$ 227,627,382 |
| National Science Foundation | 54,055,079 |
| Department of Defense | 45,881,942 |
| National Aeronautics and Space Administration | 22,773,286 |
| Department of Agriculture | 17,058,445 |
| Department of Commerce | 13,095,493 |
| Department of Education | 12,612,651 |
| Department of Energy | 10,201,977 |
| Department of Transportation | 8,668,908 |
| Other Federal Assistance | 3,503,324 |
| Department of the Interior | 3,075,613 |
| Environmental Protection Agency | 2,912,010 |
| Department of Justice | 1,559,101 |
| National Foundation on the Arts and the Humanities | 1,340,227 |
| General Services Administration | 727,161 |
| Department of Housing and Urban Development | 283,387 |
| Federal Emergency Management Agency | 220,688 |

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| Securities and Exchange Commission | 168,198 |
| Tennessee Valley Authority | 161,474 |
| National Archives and Records Administration | 119,331 |
| Office of Personnel Management | 113,789 |
| Department of Homeland Security | 102,695 |
| Department of State | 98,504 |
| Agency for International Development | 89,686 |
| Department of Veterans Affairs | 55,092 |
| Institute of Peace | 45,025 |
| Social Security Administration | 31,890 |
| Appalachian Regional Commission | 10,829 |
| Department of Labor | 4,914 |

\$ 426,598,102

B. Basis of Accounting

Federal program expenditures included in the accompanying schedule are presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when paid rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 2-C and 2-D below.

C. Non-Cash Assistance

The Commonwealth of Virginia participated in several federal programs in which non-cash benefits are provided through the state to eligible program participants. These include:

Food Distribution Programs (CFDA Numbers 10.555, 10.565, 10.569, 10.559) – The value of food commodities was calculated using the U.S. Department of Agriculture’s Food and Nutrition Service commodity price lists. The accompanying schedule includes commodity distributions of \$21,765,474, \$239,182, \$1,618,474, and \$10,754,521 for CFDA Numbers 10.555, 10.559, 10.565, and 10.569 respectively. The accompanying schedule does not include Commonwealth-stored undistributed food commodities of \$1,361,852 and \$455,281 for CFDA Numbers 10.555 and 10.565 respectively.

Donation of Federal Surplus Personal Property (CFDA Number 39.003) – Donated federal surplus property is valued at 23.3 percent of the original acquisition cost as assigned by the federal government. The amount included in the accompanying schedule reflects distribution to other governmental entities during the year ended June 30, 2004. Administrative expenditures of \$1,040,896 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2004 totaled \$1,855,875.

Childhood Immunization Grants (CFDA Number 93.268) – The U.S. Department of Health and Human Services purchases and distributes immunizations to the Virginia Department of Health for use by the local health departments. The amount presented

in the accompanying schedule reflects the cost of immunizations to the federal government of \$12,257,132. The remaining amount of \$4,975,345 is administrative expenditures. The value of inventory on hand at June 30, 2004 was \$4,932,755.

D. Loan/Loan Guarantee Programs

Family Federal Education Loans (CFDA Number 84.032) – The amount in the accompanying schedule reflects the value of new Stafford, PLUS, and SLS loans disbursed to students during the fiscal year.

Federal Perkins Loans - Federal Capital Contributions (CFDA Number 84.038) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2004.

Federal Direct Loan Program (CFDA Number 84.268) – The amount in the accompanying schedule reflects the value of new Federal Direct Loans disbursed to students during the fiscal year.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA Number 93.342) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2004.

Nursing Student Loans (CFDA Number 93.364) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2004.

College Housing and Academic Facilities Loans (CFDA Number 84.142) – The amount in the accompanying schedule reflects the outstanding balance of loans payable at June 30, 2004.

Capitalization Grants for State Revolving Funds (CFDA Number 66.458) and Capitalization Grants for Drinking Water State Revolving Fund (CFDA Number 66.468) – The amounts in the accompanying schedule reflects disbursements for administrative costs and distributions to the Virginia Resources Authority for subsequent disbursement to subrecipients.

Economic Adjustment Assistance (CFDA Number 11.307) – The amount in the accompanying schedule reflects the cash on hand and the outstanding balance of loans receivable from subrecipients at June 30, 2004.

E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (CFDA Number 17.225) includes \$54,071,958 administrative costs, \$21,346,326 federal unemployment benefits paid to federal employees, \$699,683 federal disaster unemployment benefits paid to federal and non-federal employees, \$87,068,399 Temporary Extended Unemployment Compensation paid to all benefit recipients, and \$477,289,055 state unemployment benefits paid to non-federal employees.

F. Program Expenditures

Certain transactions relating to federal financial assistance may appear in the records of more than one state recipient agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the Commonwealth of Virginia, the following policies have been adopted:

1. When federal financial assistance is received by one state recipient agency and redistributed to another state agency (i.e., a pass-through of funds by the primary recipient state agency to a subrecipient state agency), the federal financial assistance will be reflected as expenditures by the subrecipient state agency.
2. When federal financial assistance is received by one state agency to purchase goods or services from another state agency, the federal financial assistance will be reflected as expenditures by the recipient (purchaser) agency.

3. OTHER ASSISTANCE PROGRAMS

Federal financial assistance programs that have not been assigned a CFDA Number have been included in the accompanying "Schedule of Expenditures of Federal Awards." Programs for which the grantor agency is known are reported as other assistance and are identified as CFDA Number XX.000, where XX represents the federal grantor agency.

4. ASSISTANCE PROVIDED TO NON-STATE SUBRECIPIENTS

The Commonwealth of Virginia disbursed pass-through funds to non-state subrecipients from the following programs:

| CFDA Number | Name of Federal Program | Amount |
|------------------------|--|---------------|
| 10.217 | Higher Education Challenge Grants | \$ 10,156 |
| 10.450 | Crop Insurance | 52,323 |
| 10.500 | Cooperative Extension Service | 454,357 |
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | 2,222,682 |
| 10.664 | Cooperative Forestry Assistance | 671,704 |
| 10.676 | Forest Legacy Program | 413,571 |
| 11.405 | Anadromous Fish Conservation Act Program | 7,918 |
| 11.417 | Sea Grant Support | 29,392 |
| 11.419 | Coastal Zone Management Administration Awards | 1,086,126 |
| 11.457 | Chesapeake Bay Studies | 10,000 |
| 11.473 | Coastal Services Center | 55,483 |
| 12.112 | Payments to States in Lieu of Real Estate Taxes | 81,119 |
| 12.300 | Basic and Applied Scientific Research | 213,509 |

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| 14.511 | Community Outreach Partnership Center Program | 4,000 |
| 15.616 | Clean Vessel Act | 51,637 |
| 15.623 | North American Wetlands Conservation Fund | 157,463 |
| 15.904 | Historic Preservation Fund Grants-In-Aid | 76,349 |
| 16.523 | Juvenile Accountability Incentive Block Grants | 1,315,025 |
| 16.528 | Training Grants to Stop Abuse and Sexual Assault of Older Individuals or Individuals with Disabilities | 2,989 |
| 16.540 | Juvenile Justice and Delinquency Prevention: Allocation to States | 1,897,045 |
| 16.575 | Crime Victim Assistance | 8,218,696 |
| 16.579 | Byrne Formula Grant Program | 6,426,893 |
| 16.588 | Violence Against Women Formula Grants | 2,363,930 |
| 16.589 | Enforcement Grant Program | 178 |
| 16.590 | Enforcement of Protection Orders | 98,521 |
| 16.592 | Local Law Enforcement Block Grants Program | 110,320 |
| 16.611 | Closed-Circuit Televising of Child Victims of Abuse | 35,769 |
| 17.235 | Senior Community Service Employment Program | 1,423,135 |
| 17.253 | Welfare-to-Work Grants to States and Localities | 2,632,674 |
| 17.257 | One-Stop Career Center Initiative | 471,031 |
| 17.261 | Employment and Training Administration Pilots, Demonstrations, and Research Projects | 2,380,812 |
| 17.720 | Employment Programs for People with Disabilities | 286,442 |
| 20.000 | Section 2003B Child Passenger Funds | 54,783 |
| 20.000 | VA/DC Pass Thru to WRAP | 30,222 |
| 20.000 | U.S. Department of Transportation - Other Assistance | 21,920 |
| 20.312 | High Speed Ground Transportation: Next Generation High Speed Rail Program | 12,252 |
| 20.505 | Federal Transit: Metropolitan Planning Grants | 1,620,542 |
| 20.509 | Formula Grants for Other Than Urbanized Areas | 9,418,188 |
| 20.515 | State Planning and Research | 209,250 |
| 20.516 | Job Access: Reverse Commute | 905,373 |
| 20.607 | Section 154 Open Container | 1,469,666 |
| 20.608 | Section 164 Transfer Funds/Alcohol | 88,493 |
| 20.703 | Interagency Hazardous Materials Public Sector Training and Planning Grants | 69,272 |
| 39.000 | US General Services Admin-Other Assistance | 148,158 |
| 45.149 | Promotion of the Humanities: Division of Preservation and Access | 4,639 |
| 45.164 | Promotion of the Humanities: Public Programs | 78,000 |
| 47.041 | Engineering Grants | 26,895 |
| 47.049 | Mathematical and Physical Sciences | 29,112 |
| 47.075 | Social, Behavioral, and Economic Sciences | 6,628 |

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| 47.076 | Education and Human Resources | 123,245 |
| 59.037 | Small Business Development Center | 677,567 |
| 66.001 | Air Pollution Control Program Support | 136,120 |
| 66.419 | Water Pollution Control: State and Interstate Program Support | 39,713 |
| 66.454 | Water Quality Management Planning | 203,010 |
| 66.460 | Nonpoint Source Implementation Grants | 724,327 |
| 66.461 | Wetland Program Grants | 42,621 |
| 66.466 | Chesapeake Bay Program | 297,009 |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Fund | 18,139,562 |
| 66.500 | Environmental Protection: Consolidated Research | 7,442 |
| 66.605 | Performance Partnership Grants | 66,264 |
| 83.536 | Flood Mitigation Assistance | 83,675 |
| 83.544 | Public Assistance Grants | 1,733,053 |
| 83.548 | Hazard Mitigation Grant | 180,164 |
| 83.552 | Emergency Management Performance Grants | 310,011 |
| 83.557 | Pre-Disaster Mitigation | 63,785 |
| 83.562 | State and Local All Hazards Emergency Operations Planning | 84,255 |
| 84.000 | Department of Energy - Other Assistance | 12,398 |
| 84.002 | Adult Education: State Grant Program | 10,965,310 |
| 84.010 | Title I Grants to Local Educational Agencies | 169,485,017 |
| 84.011 | Migrant Education: State Grant Program | 705,292 |
| 84.048 | Vocational Education: Basic Grants to States | 18,526,012 |
| 84.069 | Leveraging Educational Assistance Partnership | 290,000 |
| 84.116 | Fund for the Improvement of Postsecondary Education | 1,804 |
| 84.181 | Special Education: Grants for Infants and Families with Disabilities | 178,356 |
| 84.186 | Safe and Drug-Free Schools and Communities: State Grants | 7,474,745 |
| 84.213 | Even Start: State Educational Agencies | 3,448,813 |
| 84.215 | Fund for the Improvement of Education | 141,947 |
| 84.243 | Tech-Prep Education | 301,413 |
| 84.281 | Eisenhower Professional Development State Grants | 2,696,208 |
| 84.282 | Charter Schools | 978,072 |
| 84.287 | Twenty-First Century Community Learning Centers | 2,519,405 |
| 84.298 | Innovative Education Program Strategies | 7,247,891 |
| 84.302 | Regional Technology in Education Consortia | 265,582 |
| 84.314 | Even Start: Statewide Family Literacy Program | 126,876 |
| 84.318 | Technology Literacy Challenge Fund Grants | 119,235 |
| 84.323 | Special Education: State Program Improvement Grants for Children with Disabilities | 534,850 |
| 84.327 | Special Education: Technology and Media Services for Individuals with Disabilities | 56,234 |

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| 84.330 | Advanced Placement Program | 2,800 |
| 84.332 | Comprehensive School Reform Demonstration | 4,659,949 |
| 84.334 | Gaining Early Awareness and Readiness for Undergraduate Programs | 339,097 |
| 84.336 | Teacher Quality Enhancement Grants | 115,286 |
| 84.338 | Reading Excellence | 3,607,709 |
| 84.340 | Class Size Reduction | 826,592 |
| 84.342 | Preparing Tomorrow's Teachers to Use Technology | 68,020 |
| 84.348 | Title I Accountability Grants | 2,995,243 |
| 84.352 | School Renovation Grants | 6,170,404 |
| 84.357 | Reading First State Grants | 7,054,177 |
| 84.358 | Rural Education Achievement Program | 1,655,751 |
| 84.365 | English Language Acquisition Grants | 4,153,155 |
| 84.367 | Improving Teacher Quality State Grants | 41,697,974 |
| 93.003 | Public Health and Social Services Emergency Fund | 4,053,522 |
| 93.107 | Model State-Supported Area Health Education Centers | 640,763 |
| 93.110 | Maternal and Child Health Federal Consolidated Programs | 22,000 |
| 93.116 | Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 322,292 |
| 93.130 | Primary Care Services: Resource Coordination and Development | 36,827 |
| 93.136 | Injury Prevention and Control Research and State and Community Based Programs | 661,320 |
| 93.172 | Human Genome Research | 5,777 |
| 93.173 | Research Related to Deafness and Communication Disorders | 122,537 |
| 93.197 | Childhood Lead Poisoning Prevention Projects: State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | 101,591 |
| 93.213 | Research and Training in Complementary and Alternative Medicine | 135,214 |
| 93.235 | Abstinence Education | 69,190 |
| 93.241 | State Rural Hospital Flexibility Program | 14,050 |
| 93.242 | Mental Health Research Grants | 57,562 |
| 93.256 | State Planning Grant: Health Care Access for the Uninsured | 13,136 |
| 93.259 | Rural Access to Emergency Devices Grant | 75,357 |
| 93.268 | Immunization Grants | 425,665 |
| 93.283 | Centers for Disease Control and Prevention: Investigations and Technical Assistance | 868,350 |
| 93.286 | Discovery and Applied Research | 34,914 |
| 93.301 | Small Rural Hospital Improvement Grants | 129,911 |
| 93.306 | Laboratory Animal Sciences and Primate Research | 49,327 |
| 93.371 | Biomedical Research Technology | 754 |
| 93.395 | Cancer Treatment Research | 175,824 |

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| 93.556 | Promoting Safe and Stable Families | 7,528,359 |
| 93.558 | Temporary Assistance for Needy Families | 75,026,255 |
| 93.563 | Child Support Enforcement | 350,965 |
| 93.564 | Child Support Enforcement Research | 343,639 |
| | Refugee and Entrant Assistance: State Administered | |
| 93.566 | Programs | 4,165,102 |
| 93.568 | Low-Income Home Energy Assistance (LIHEAP) | 2,245,998 |
| 93.569 | Community Services Block Grant | 10,297,412 |
| 93.570 | Community Services Block Grant: Discretionary Awards | 15,228 |
| | Community Services Block Grant Discretionary Awards: | |
| 93.571 | Community Food and Nutrition | 23,872 |
| 93.576 | Refugee and Entrant Assistance: Discretionary Grants | 594,120 |
| 93.584 | Refugee and Entrant Assistance: Targeted Assistance | 983,527 |
| 93.585 | Empowerment Zones Program | 490,000 |
| 93.590 | Community-Based Family Resource and Support Grants | 187,743 |
| 93.595 | Welfare Reform Research, Evaluations and National Studies | (59,974) |
| 93.597 | Grants to States for Access and Visitation Programs | 188,002 |
| 93.599 | Chafee Education and Training Vouchers Program (ETV) | 177,982 |
| 93.600 | Head Start | 95,882 |
| 93.603 | Adoption Incentive Payments | 150,940 |
| | Developmental Disabilities Basic Support and Advocacy | |
| 93.630 | Grants | 44,375 |
| 93.631 | Developmental Disabilities Projects of National Significance | 37,303 |
| 93.652 | Adoption Opportunities | 81,314 |
| 93.658 | Foster Care: Title IV-E | 89,080,917 |
| 93.659 | Adoption Assistance | 15,177,087 |
| 93.667 | Social Services Block Grant (SSBG) | 56,739,424 |
| 93.669 | Child Abuse and Neglect State Grants | 326,744 |
| 93.670 | Child Abuse and Neglect Discretionary Activities | 53,750 |
| | Family Violence Prevention and Services/Grants for Battered | |
| 93.671 | Women's Shelters: Grants to States and Indian Tribes | 1,814,108 |
| 93.674 | Chafee Foster Care Independent Living (CFCIP) | 1,313,737 |
| 93.767 | State Children's Insurance Program (SCHIP) | 2,757,283 |
| | Medicaid Infrastructure Grants To Support the Competitive | |
| 93.768 | Employment of People with Disabilities | 72,558 |
| 93.822 | Health Careers Opportunity Program | 85,262 |
| 93.837 | Heart and Vascular Diseases Research | 116,442 |
| 93.838 | Lung Diseases Research | 19,500 |
| 93.839 | Blood Diseases and Resources Research | 81,008 |
| 93.846 | Arthritis, Musculoskeletal and Skin Diseases Research | 336,713 |
| 93.847 | Diabetes, Endocrinology and Metabolism Research | 55,013 |

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| 93.849 | Kidney Diseases, Urology and Hematology Research | 333,868 |
| 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders | 58,624 |
| 93.855 | Allergy, Immunology and Transplantation Research | 4,780 |
| 93.856 | Microbiology and Infectious Diseases Research | 295,370 |
| 93.859 | Biomedical Research and Research Training | 3,532,610 |
| 93.865 | National Institute of Child Health and Human Development Extramural Research | 16,912 |
| 93.912 | Rural Health Outreach and Rural Network Development Program | 70,614 |
| 93.913 | Grants to States for Operation of Offices of Rural Health | 84,417 |
| 93.917 | HIV Care Formula Grants | 2,490,372 |
| 93.926 | Healthy Start Initiative | 466,123 |
| 93.940 | HIV Prevention Activities: Health Department Based Assistance Programs for Chronic Disease Prevention and Control | 1,964,638 |
| 93.945 | Preventive Health Services: Sexually Transmitted Diseases Control Grants | 180,614 |
| 93.977 | Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems | 103,055 |
| 93.988 | Preventive Health and Health Services Block Grant | 35,000 |
| 93.991 | Maternal and Child Health Services Block Grant to the States | 391,839 |
| 93.994 | Learn and Serve America: School and Community Based Programs | 478,241 |
| 94.004 | AmeriCorps | 260,410 |
| 94.006 | Training and Technical Assistance | 1,404,961 |
| 94.009 | State Domestic Preparedness Equipment Support Program | (6,087) |
| 97.004 | Hazardous Materials Assistance Program | 27,627,524 |
| 97.021 | Flood Mitigation Assistance | 185 |
| 97.029 | Crisis Counseling | 13,558 |
| 97.032 | Public Assistance Grants | 782,992 |
| 97.036 | Hazard Mitigation Grant | 144,651,500 |
| 97.039 | Emergency Management Performance Grants | 1,213,426 |
| 97.042 | Pre-Disaster Mitigation | 1,067,097 |
| 97.047 | Federal Assistance to Individuals and Households-Other Needs | 186,846 |
| 97.050 | State and Local All Hazards Emergency Operations Planning | 2,737 |
| 97.051 | Community Emergency Response Teams | 88,107 |
| 97.054 | Research and Development Cluster | 290,147 |
| | Food Stamp Cluster | 33,871,536 |
| | Child Nutrition Cluster | 63,572,831 |
| | Schools and Roads Cluster | 147,073,353 |
| | WIA Cluster | 974,726 |
| | | 38,318,704 |

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| Highway Planning and Construction Cluster | 28,604,220 |
| Federal Transit Cluster | 561,867 |
| Highway Safety Cluster | 3,483,827 |
| Special Education Cluster | 184,911,952 |
| Child Care Cluster | 116,616,212 |
| Medicaid Cluster | 40,767,517 |
| | <hr/> |
| | \$ 1,495,648,780 |
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